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Mass. Bureau of Statistics of Labor

LABOR BULLETIN

OF THE COMMONWEALTH OF

MASSACHUSETTS

No. 41

MAY, 1906.

CONTAINING:

Occupations of Girl Graduates.

The Distribution of Wealth.

The Inheritance Tax in the United States.

Five Years' Strikes in Massachusetts.

The Fall River Sliding Scale of Wages.

Welfare Work among the Cotton Mills of Lowell.

Nationality of Lowell Cotton-mill Operatives.

Current Comment—Apprentices.

Average Retail Prices.

Semi-annual Record of Strikes and Lockouts.

PUBLISHED BY THE

BUREAU OF STATISTICS OF LABOR.

CHAS. F. PIDGIN, *Chief.*

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CONTENTS.

	Page
OCCUPATIONS OF GIRL GRADUATES,	133-142
Investigations covered graduates of Boston grammar schools,	133
Scope of inquiries,	133, 134
Occupations, industrial studies, and practical value of same,	134, 135
Occupations, time worked, and wages,	136-138
Special agent's report,	138-142
DISTRIBUTION OF WEALTH, THE,	142-150
Monetary conditions of the great middle class,	142, 143
Inquiries and method of investigation,	143, 144
Business men and salary receivers,	144-148
Wage-earners,	148-150
INHERITANCE TAX IN THE UNITED STATES, THE,	151-171
First monograph published by the Bureau in 1904,	151
Résumé of the laws and revenue received, by States,	151-170
Summary,	170, 171
FIVE YEARS' STRIKES IN MASSACHUSETTS,	171-192
Remedies and preventives,	171
Joint trade agreement,	171, 172
Disputes by months, from 1901-1905,	172, 173
Disputes by years, cities, towns, and the State,	173-175
Causes and results of strikes and lockouts, by occupations,	175-181
Duration of strikes and lockouts,	181, 182
Condensed accounts of most important strikes, 1901-1905,	182-192
FALL RIVER SLIDING SCALE OF WAGES, THE,	192-196
WELFARE WORK AMONG THE COTTON MILLS OF LOWELL,	196-199
Lowell Hospital Association,	196-198
The Ministry-at-Large in Lowell,	198
The People's Club,	198, 199
NATIONALITY OF LOWELL COTTON-MILL OPERATIVES,	199, 200
CURRENT COMMENT ON LABOR QUESTIONS — APPRENTICES,	200-211
AVERAGE RETAIL PRICES — APRIL, 1904, 1905, 1906,	211-238
Comparison of average retail prices in April, 1904, 1905, and 1906, by cities,	212-230
Boston,	212, 213
Brockton,	213, 214
Fall River,	214, 215
Fitchburg,	215, 216
Gloucester,	216, 217
Haverhill,	217, 218
Holyoke,	218, 219
Lawrence,	219, 220
Lowell,	220, 221
Lynn,	222, 223
New Bedford,	223, 224
Newburyport,	224, 225
Salem,	225, 226
Springfield,	226, 227
Taunton,	227, 228
Woburn,	228, 229
Worcester,	229, 230
Recapitulation,	230-238
SEMI-ANNUAL RECORD OF STRIKES AND LOCKOUTS — ENDING APRIL 30, 1906,	238-240

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Associate Editors: FRANK H. DROWN, HELEN T. MCBRIDE.

OCCUPATIONS OF GIRL GRADUATES.

The object of this investigation was to obtain the opinions of the girl graduates of Boston's grammar schools, and of their parents, as to the practical value of such industrial education as was given in these schools during the school year ending in 1904.

The whole number of girl graduates in 1904, from 45 schools, was 2,116. Of this number 1,232 were continuing their school studies, 512 were at work, 158 were at home, five were deceased, and 209 could not be located. Of these latter, 35 had removed from Massachusetts; 67 had removed from Boston, while 107 were supposed to be in the city but could not be found. The following table gives number and percentages:

CLASSIFICATION.	Number	Percentages
At school,	1,232	58.22
At work,	512	24.20
At home,	158	7.47
Removed from Boston,	102	4.82
Not found,	107	5.05
Deceased,	5	0.24
TOTALS,	2,116	100.00

Those continuing their school attendance numbered 1,232, or 58.22 per cent, and those at work, 512, or 24.20 per cent of the whole number of graduates.

The statistics were gathered upon cards containing the name of the school and the name and residence (where obtainable) of each graduate. The inquiries were as follows:

1. Present age.
2. Age on leaving school.
3. Did you go to High School at once?
4. How soon after graduation did you go to work?
5. Occupation.
6. Weekly wages, at first.
7. Present weekly wages.

8. What particular studies followed in last school attended? Drawing—Dressmaking—Cooking—Typewriting—Plain sewing—Millinery—Bookkeeping—Stenography.

9. Has your school instruction (in any of the branches mentioned under Inquiry 8) been of practical value to you in your employment?

The table which follows gives the occupations of 512 graduates who were at work at the time of the investigation, or who had been employed since graduation, the number having industrial education in specified branches in last school attended, and the opinions of the graduates, founded upon experience, as to the practical value of the school instruction in these branches.

Occupations, Industrial Studies, and Practical Value of Same.

OCCUPATIONS.	Num- ber	STUDIES FOLLOWED IN LAST SCHOOL ATTENDED						DID SCHOOL INSTRUCTION PROVE OF PRACTICAL VALUE		
		Book- keeping	Draw- ing	Dress- making	Plain Sewing	Cook- ery	Not Stated	Yes	No	Not Stated
Addressing envelopes, . . .	11	5	5	3	5	5	6	2	9	-
Advertising writers, . . .	1	1	1	1	1	1	-	-	1	-
Basters (vests), . . .	1	-	-	-	-	-	1	-	1	-
Belt makers, . . .	1	-	-	-	-	-	1	-	1	-
Bookkeepers, . . .	5	4	1	2	1	1	1	4	1	-
Bookkeepers, assistant	3	3	2	2	2	2	-	3	-	-
Bottlers (shoe blacking), . .	1	1	1	1	1	1	-	-	1	-
<i>Boxes, paper:</i> . . .	18	4	4	7	4	4	14	-	17	1
Box makers, . . .	14	3	3	-	3	3	11	-	14	-
Coverers, . . .	1	-	-	-	-	-	1	-	1	-
Machine work, . . .	1	-	-	-	-	-	1	-	1	-
Pasters, . . .	1	-	-	-	-	-	1	-	-	1
Setters-up, . . .	1	1	1	1	1	1	-	-	1	-
Bundle girls, . . .	22	6	6	5	6	6	16	4	18	-
Bundlers (bookbinding), . .	1	-	-	-	-	-	1	-	1	-
Candy dippers, . . .	1	-	-	-	-	-	1	-	-	1
Card counters, . . .	2	-	-	-	-	-	2	-	2	-
Cash girls, . . .	26	2	2	2	2	2	24	1	23	2
Cashiers, . . .	14	9	7	4	7	7	5	5	9	-
Chambermaids, . . .	1	1	1	1	1	1	-	-	1	-
Checkers, . . .	4	3	3	2	3	3	1	-	3	1
Chorus girls, . . .	3	-	-	-	-	-	3	-	2	1
Cleaners (rubber work), . .	1	1	1	-	1	1	-	-	1	-
<i>Clerical work:</i> . . .	10	3	3	2	3	3	7	3	7	-
Brush factory, . . .	1	-	-	-	-	-	1	-	1	-
Press clippings, . . .	1	-	-	-	-	-	1	1	-	-
Telephone company, . . .	1	-	-	-	-	-	1	-	1	-
Not specified, . . .	7	3	3	2	3	3	4	2	5	-
<i>Clerks:</i> . . .	15	7	7	7	7	7	8	9	6	-
Candy stores, . . .	2	-	-	-	-	-	2	1	1	-
Department stores, . . .	2	-	-	-	-	-	2	-	2	-
Mail order, . . .	1	1	1	1	1	1	-	-	1	-
Retail stores, . . .	1	-	-	-	-	-	1	1	-	-
Stationery stores, . . .	1	-	-	-	-	-	1	-	1	-
Telegraph offices, . . .	1	-	-	-	-	-	1	1	-	-
Not specified, . . .	7	6	6	6	6	6	1	6	1	-
Concert singers, . . .	1	1	1	-	1	1	-	-	1	-
Counters (innersoles), . .	1	-	-	-	-	-	1	-	1	-
Creasers (collars), . . .	1	-	-	-	-	-	1	1	-	-
Dressmakers, . . .	17	7	6	7	9	6	8	10	7	-
Dressmakers' apprentices, .	10	2	2	3	3	1	7	4	4	2
Dress-suit case makers, . .	2	2	2	-	2	2	-	-	-	-
Embroiderers, . . .	1	-	-	-	-	-	1	-	1	-
Errand girls, . . .	16	3	3	2	3	2	13	1	14	1
<i>Examiners:</i> . . .	10	4	4	2	4	4	6	7	9	-
Belts, . . .	1	1	1	-	1	1	-	-	1	-
Bookbinderies, . . .	1	1	1	1	1	1	-	-	1	-
Department stores, . . .	7	1	1	-	1	1	6	1	6	-
Shoe studs, . . .	1	1	1	1	1	1	-	-	1	-
Felt gluers (piano factory), .	1	1	1	1	1	1	-	-	1	-
Finishers (lace curtains), .	1	1	1	-	1	1	-	-	1	-
Floor girls, . . .	3	-	-	-	-	-	3	1	2	-
Folders (bookbinding), . .	3	2	2	-	2	2	1	-	3	-
Folders (envelopes), . . .	1	-	-	-	-	-	1	-	1	-
<i>General work:</i> . . .	57	12	10	9	10	9	45	8	48	1
Bookbinderies, . . .	7	1	1	1	1	-	6	-	7	-
Lace curtains, . . .	5	-	-	-	-	-	5	1	4	-
Novelties, . . .	1	1	1	1	1	1	-	-	1	-
Printing, . . .	12	5	5	3	5	5	7	6	6	-
Shoe factories, . . .	23	3	1	2	1	1	20	1	21	1
Not specified, . . .	9	2	2	2	2	2	7	-	9	-

Occupations, Industrial Studies, and Practical Value of Same — Concluded.

OCCUPATIONS.	Num- ber	STUDIES FOLLOWED IN LAST SCHOOL ATTENDED						DID SCHOOL INSTRUCTION PROVE OF PRACTICAL VALUE		
		Book- keeping	Draw- ing	Dress- making	Plain Sewing	Cook- ery	Not Stated	Yes	No	Not Stated
Hairdressers,	1	-	-	-	-	-	1	-	1	-
Helpers (assistant),	1	-	-	-	-	-	1	-	1	-
Helpers (kindergartens), . .	9	1	1	1	1	-	8	2	7	-
Housework,	5	1	1	1	1	1	4	1	2	2
Labelers and packers,	21	8	8	6	8	8	13	1	19	1
Laundry girls,	4	-	-	-	-	-	4	-	4	-
Liners (waterproofs),	1	-	-	-	-	-	1	-	1	-
Machine operators,	15	1	1	-	1	1	14	-	15	-
Markers (department stores), .	1	1	1	-	1	1	-	-	1	-
Messengers (telegraph office), .	1	1	1	-	1	1	-	-	1	-
Milliners' apprentices, . . .	15	1	1	-	2	1	13	1	13	1
Millinery work,	16	5	5	4	5	5	11	1	14	1
Nurse girls,	3	3	3	3	3	3	-	-	3	-
Office girls:	23	7	7	7	7	7	22	9	12	2
Brokers,	1	-	-	-	-	-	1	1	-	-
Candy stores,	1	-	-	-	-	-	1	1	-	-
Dentists,	1	-	-	-	-	-	1	-	1	-
Department stores,	7	-	-	-	-	-	7	3	3	1
Grocery stores,	1	-	-	-	-	-	1	-	1	-
Lawyers,	1	1	1	1	1	1	-	-	1	-
Leather,	1	-	-	-	-	-	1	-	1	-
Loan,	1	-	-	-	-	-	1	1	-	-
Plumbers,	1	-	-	-	-	-	1	1	-	-
Printing,	1	-	-	-	-	-	1	-	1	-
Print works,	1	-	-	-	-	-	1	-	1	-
Razors,	1	-	-	-	-	-	1	-	1	-
Not specified,	5	-	-	-	-	-	5	2	2	1
Oilers (razor strops),	1	1	1	-	1	1	-	-	1	-
Operatives (hosiery mills), . .	2	2	2	2	2	2	-	1	-	1
Packers (candy),	9	4	4	-	4	4	5	-	8	1
Parlor maids,	1	1	1	1	1	1	-	-	1	-
Pattern girls (lace curtains), .	2	1	1	1	1	1	1	-	1	1
Press feeders,	1	-	-	-	-	-	1	-	1	-
Repairers (electric cords), . .	1	1	1	-	1	1	-	-	1	-
Salesgirls,	57	16	14	12	14	13	40	12	37	8
Seamstresses,	7	3	3	3	3	2	4	2	4	1
Sewers (buttons — overshoes), .	1	-	-	-	-	-	1	-	1	-
Sewers (mattresses),	1	1	1	-	1	1	-	1	-	-
Sorters (bristles),	1	-	-	-	-	-	1	-	1	-
Sorters (rivets),	1	1	1	1	1	1	-	-	1	-
Sorters (tags),	1	-	-	-	-	-	1	-	1	-
Spoolers,	1	-	-	-	-	-	1	-	1	-
Stack girls (library),	1	1	1	-	-	-	-	1	-	-
Stenographers,	1	-	-	-	-	-	1	-	1	-
Stitchers (shoes),	6	3	3	3	3	3	3	1	5	-
Stitchers (men's clothing), . .	1	-	-	-	-	-	1	-	1	-
Stock girls,	8	2	2	1	1	2	6	2	6	-
Strippers (tobacco),	4	3	2	2	3	2	1	1	3	-
Teachers (piano/forte),	1	1	1	1	1	1	-	1	-	-
Telephone girls,	7	4	4	3	4	4	3	4	3	-
Trimmers (lace curtains), . .	2	1	1	1	1	1	1	-	2	-
Typesetters,	1	-	-	-	-	-	1	-	1	-
Typewriters,	3	3	3	2	2	1	-	3	-	-
Waitresses,	4	1	1	-	1	1	3	-	4	-
Warpers (silk),	1	-	-	-	-	-	1	-	1	-
Winders (mending cotton), . .	2	1	1	-	1	1	1	-	2	-
Wrappers (candy),	1	-	-	-	-	-	1	-	1	-
TOTALS,	512	159	147	106	151	138	347	102	381	29

Of the 512 graduates considered, 159 studied bookkeeping, 147 drawing, 106 dressmaking, 151 plain sewing, 138 cookery, while 347 did not answer the inquiry.

To Inquiry 9, — “Has your (industrial) school instruction been of practical value in your employment?” 102, or 19.92 per cent, answered “Yes;” 381, or 74.41 per cent, answered “No,” while 29, or 5.67 per cent, did not reply to the inquiry.

The next table shows occupations, the number of months worked, weekly wages at start and at time of the investigation, and length of time after graduation before work was begun.

Occupations, Time Worked, and Wages.

OCCUPATIONS.	Number	Average Working Time since Beginning Work: Months	AVERAGE WEEKLY WAGES		HOW SOON AFTER GRADUATION DID YOU BEGIN WORK?				
			At Start	Present Time	At Once	Within 3 Months	3 to 6 Months	6 to 12 Months	After 1 Year
Addressing envelopes,	11	10.2	\$3.50	\$3.77	1	6	2	2	-
Advertising writers,	1	11.0	4.50	4.50	-	1	-	-	-
Basters (vests),	1	17.0	4.00	4.00	-	1	-	-	-
Belt makers,	1	13.0	3.00	3.00	-	1	-	-	-
Bookkeepers,	5	11.0	3.90	4.13	-	4	-	1	-
Bookkeepers, assistant	3	5.3	3.67	4.00	-	-	1	2	-
Bottlers (shoe blacking),	1	11.0	4.00	4.50	-	1	-	-	-
Boxes, paper									
Box makers,	14	10.5	3.25	3.72	1	9	2	2	-
Coverers,	1	14.0	4.00	6.00	1	-	-	-	-
Machine work,	1	13.0	3.00	*	1	-	-	-	-
Pasters,	1	16.0	4.00	4.50	-	1	-	-	-
Setters-up,	1	3.0	2.00	4.00	-	-	-	1	-
Bundle girls,	22	11.1	2.56	2.95	4	12	3	3	-
Bundlers (bookbindery),	1	12.0	4.00	5.00	-	-	1	-	-
Candy dippers,	1	13.0	2.50	3.50	-	1	-	-	-
Card counters,	2	11.0	4.25	4.50	-	1	-	1	-
Cash girls,	26	12.0	2.51	2.89	4	14	7	1	-
Cashiers,	14	7.2	3.14	3.73	-	7	2	4	1
Chambermaids,	1	1.0	2.50	2.50	-	-	-	1	-
Checkers,	4	7.0	2.63	3.25	-	1	1	2	-
Chorus girls,	3	†	†	†	†	†	†	†	†
Cleaners (rubber work),	1	10.0	2.90	4.50	-	1	-	-	-
Clerical work:									
Brush factory,	1	10.0	4.00	4.00	-	-	1	-	-
Press clippings,	1	5.0	4.00	4.50	-	-	-	1	-
Telephone company,	1	7.0	6.00	4.00	-	-	1	-	-
Not specified,	7	6.5	4.21	4.08	-	2	1	4	-
Clerks:									
Candy stores,	2	13.0	3.75	4.75	-	-	1	1	-
Department stores,	2	11.0	4.50	4.50	-	1	1	-	-
Mail order,	1	8.0	3.00	4.00	-	-	1	-	-
Retail stores,	1	14.0	5.00	5.00	1	-	-	-	-
Stationery stores,	1	15.0	4.00	7.00	1	-	-	-	-
Telegraph offices,	1	6.0	3.50	3.50	-	-	-	1	-
Not specified,	7	9.7	4.00	4.50	2	3	1	1	-
Concert singers,	1	12.0	25.00	25.00	1	-	-	-	-
Counters (innersoles),	1	13.0	3.60	4.50	-	1	-	-	-
Crenasers (collars),	1	10.0	3.00	4.00	-	-	1	-	-
Dressmakers,	17	10.1	2.85	3.69	2	8	6	1	-
Dressmakers' apprentices,	10	12.7	†	3.71	1	4	4	1	-
Dress-suit case makers,	2	4.5	3.00	5.88	-	-	-	2	-
Embroiderers,	1	9.0	5.30	5.00	-	-	1	-	-
Errand girls,	16	10.6	3.00	3.72	2	6	6	2	-
Examiners:									
Belts,	1	9.0	4.00	4.00	-	1	-	-	-
Bookbinderies,	1	9.0	4.00	4.00	-	1	-	-	-
Department stores,	7	12.4	2.89	3.00	-	5	2	-	-
Shoe studs,	1	1.0	5.00	5.00	-	-	-	-	1
Felt gluers (piano factory),	1	2.0	4.00	4.00	-	-	-	-	1
Finishers (lace curtains),	1	10.0	4.00	4.50	-	1	-	-	-
Floor girls,	3	11.0	2.75	4.22	-	1	2	-	-
Folders (bookbindery),	3	10.3	3.33	4.67	1	1	1	-	-
Folders (envelopes),	1	14.0	2.00	*	-	1	-	-	-
General work:									
Bookbinderies,	7	12.2	3.07	4.53	2	4	-	1	-
Lace curtains,	5	10.2	3.13	3.75	1	2	-	1	1
Novelties,	1	11.0	3.50	5.00	-	1	-	-	-
Printing,	12	9.5	3.30	3.95	2	6	2	2	-
Shoe factories,	23	10.5	2.95	4.42	2	15	2	4	-
Not specified,	9	12.0	3.43	4.36	-	8	1	-	-
Hairdressers,	1	13.0	4.00	4.00	-	1	-	-	-
Helpers (assistant),	1	12.0	5.00	†	-	-	1	-	-
Helpers (kindergartens),	9	10.5	2.50	2.35	1	7	-	1	-
Housework,	5	12.6	2.30	2.70	1	3	1	-	-
Labelers and packers,	21	10.0	4.03	4.69	5	7	5	4	-
Laundry girls,	4	11.7	4.38	4.50	1	3	-	-	-
Liners (waterproofs),	1	15.0	3.60	5.00	1	-	-	-	-
Machine operators,	15	11.4	3.26	4.03	4	7	2	2	-
Markers (department stores),	1	11.0	3.00	3.00	-	1	-	-	-
Messengers (telegraph office),	1	3.0	4.00	4.00	-	-	-	1	-
Milliners' apprentices,	15	11.1	†	3.94	3	10	-	2	-
Millinery work,	16	11.3	2.59	3.27	3	8	4	1	-
Nurse girls,	3	7.3	2.92	3.67	-	1	1	1	-
Office girls:									
Brokers,	1	8.0	3.00	4.00	-	-	-	1	-
Candy stores,	1	15.0	5.00	5.00	-	1	-	-	-
Dentists,	1	13.0	3.00	4.00	-	1	-	-	-
Department stores,	7	12.6	2.93	3.64	4	2	-	1	-
Grocery stores,	1	15.0	6.00	8.00	1	-	-	-	-
Lawyers,	1	9.0	4.00	5.00	-	1	-	-	-
Leather,	1	12.0	2.00	3.00	-	-	1	-	-
Loan,	1	13.0	3.00	5.00	-	1	-	-	-
Plumbers,	1	11.0	2.50	2.50	-	1	-	-	-
Printing,	1	12.0	3.00	4.00	-	-	1	-	-
Print works,	1	13.0	4.50	6.20	-	1	-	-	-

* Piece work.

† Information not obtained.

‡ Learning the trade.

Occupations, Time Worked, and Wages — Concluded.

OCCUPATIONS.	Number	Average Working Time since Beginning Work: Months	AVERAGE WEEKLY WAGES		HOW SOON AFTER GRADUATION DID YOU BEGIN WORK?				
			At Start	Present Time	At Once	Within 3 Months	3 to 6 Months	6 to 12 Months	After 1 Year
Office girls — Con.									
Razors,	1	12.0	\$2.00	\$5.00	-	1	-	-	-
Not specified,	5	13.2	3.00	3.63	2	2	-	1	-
Oilers (razor strops),	1	10.0	3.00	4.00	-	1	-	-	-
Operatives (hosiery mills),	2	11.0	4.00	5.00	-	1	1	-	-
Packers (candy),	9	11.0	3.78	4.06	2	4	2	1	-
Parlor maids,	1	7.0	4.00	4.00	-	-	1	-	-
Pattern girls (lace curtains),	2	9.0	3.00	4.00	-	2	-	-	-
Press feeders,	1	12.0	3.50	4.00	1	-	-	-	-
Repairers (electric cords),	1	12.0	3.00	5.00	1	-	-	-	-
Salesgirls,	57	9.9	3.60	4.24	10	16	17	14	-
Seamstresses,	7	9.7	3.42	4.32	-	6	-	1	-
Sewers (buttons — overshoes),	1	12.0	4.50	6.00	-	-	1	-	-
Sewers (mattresses),	1	8.0	5.00	6.00	-	-	1	-	-
Sorters (bristles),	1	12.0	3.00	4.00	-	1	-	-	-
Sorters (rivets),	1	9.0	3.00	5.00	-	1	-	-	-
Sorters (tags),	1	8.0	6.00	5.00	-	-	1	-	-
Spoolers,	1	13.0	4.00	4.50	1	-	-	-	-
Stack girls (library),	1	*	3.50	5.00	1	-	-	-	-
Stenographers,	1	5.0	6.00	7.00	-	-	-	-	1
Stitchers (shoes),	6	8.8	3.50	3.50	-	4	-	2	-
Stitchers (men's clothing),	1	11.0	2.00	†	-	1	-	-	-
Stock girls,	8	9.6	3.44	3.84	2	4	-	2	-
Strippers (tobacco),	4	9.0	3.00	4.83	1	2	-	1	-
Teachers (piano/forte),	1	6.0	2.50	4.50	-	-	1	-	-
Telephone girls,	7	9.0	4.36	5.26	-	2	4	1	-
Trimmers (lace curtains),	2	10.5	4.00	4.50	-	1	-	1	-
Typesetters,	1	15.0	2.00	3.00	-	1	-	-	-
Typewriters,	3	8.3	4.00	4.50	1	-	2	-	-
Waitresses,	4	10.7	3.38	3.83	2	1	-	1	-
Warpers (silk),	1	14.0	3.00	3.60	-	1	-	-	-
Winders (mending cotton),	2	8.0	3.50	4.25	-	1	-	1	-
Wrappers (candy),	1	12.0	3.00	3.50	-	1	-	-	-
TOTALS,	512	10.4	\$3.35	\$3.99	† 78	† 243	† 101	† 82	† 5

* Information not obtainable.

† Piece work.

‡ In three cases information was not obtainable.

The average working time since beginning work was 10.4 months; the average weekly wages at start, \$3.35 — at time of the investigation, \$3.99 — an advance of 64 cents, or 19.10 per cent.

Of the 512 for whom occupations are given, 78 went to work as soon as they left school, 243 within three months, 101 in from three to six months, 82 between six months and one year, and five after one year. Owing to the nature of the occupation the information could not be obtained in three instances.

The next table gives a classification of weekly wages paid at start of work, and present pay (time of the investigation), with percentages.

Weekly Wages.

CLASSIFICATION OF WEEKLY WAGES.	WAGES AT START OF WORK		PRESENT WAGES	
	Number	Percentage	Number	Percentage
No wages,	25	4.88	-	-
\$2.00 but under \$2.50,	11	2.15	9	1.76
\$2.50 but under \$3.00,	142	27.74	55	10.74
\$3.00 but under \$3.50,	142	27.74	31	6.06
\$3.50 but under \$4.00,	101	19.73	151	29.49
\$4.00 but under \$4.50,	72	14.06	160	31.25
\$4.50 but under \$5.00,	5	0.98	66	12.89
\$5.00 but under \$5.50,	6	1.15	23	4.49
\$5.50 but under \$6.00,	-	-	2	0.39
\$6.00 but under \$6.50,	4	0.78	4	0.78
\$6.50 but under \$7.00,	-	-	-	-
\$7.00 but under \$7.50,	-	-	2	0.39
\$7.50 but under \$8.00,	-	-	-	-
\$8 and over,	1	0.20	2	0.39
Piece work,	-	-	3	0.59
Not stated,	3	0.59	4	0.78
TOTALS,	512	100.00	512	100.00

Although the weekly wages are small, the advances, inside of an average term of employment of a little more than 10 months, are quite marked. At beginning work 284 received \$2.50 but under \$3.50, while "present pay" shows an advance for 198 of that number. At beginning work there were 178 receiving \$3.50 but under \$5, while "present pay" gives 377 as receiving that compensation. If they, in their opinion, derived no particular gain from their industrial education, their general education and aptitude were certainly of value to them.

To more clearly show the period of employment we subjoin a table presenting the time more in detail.

CLASSIFICATION.	Number	Percentage
One month but under 3 months,	3	0.58
3 months but under 6 months,	9	1.76
6 months but under 1 year,	387	75.59
1 year or over,	109	21.29
Not stated,	4	0.78
TOTALS,	512	100.00

From the above, we see that 399, or 77.93 per cent, had been employed less than one year, the average being, as before stated, 10.4 months.

The greater part of the investigation was conducted by a special agent, a lady of superior education, and one having a deep interest in the future advancement of the girl graduates of Boston's grammar schools. She was authorized to make a special report, and it is appended, without change excepting in a few comparatively unimportant particulars.

"Say, lady, yer hasn't come to carry away those kids, has yer?" were the words that roused me from my absorbing thoughts on sociology, and looking down at my diminutive interlocutor I met the anxious, soulful eyes of a "Little Mother" and then my glance followed her hand to the seven or eight infants toward whom she pointed and who seemed to be having a lovely time in the dirt and mud, or fighting or bawling.

Scantly clad, and such clothing torn, the eldest of the "kids" must have been less than four years of age, while the dear little child so fearful I had come to steal away her charges was but eight years old in time, but oh, so old in sorrow and harsh experiences. To her I was the stern hand of Law and Punishment until her fears were calmed by kind words and turned into happiness by the sweets I took from my handbag for herself and to share with the other babies.

At other, and many, times, I have had to disclaim charitable intents, much to my regret, and to confess that mine were not the hands of charity and mercy, of the Flower Mission and Floating Hospital, but that mine was the voice of education, the eyes of observation, the feet of understanding and comprehension, and the helping hands of the Bureau of Statistics of Labor; one of its agents in the pursuit of that knowledge which is for the information and advancement of our dear, old Commonwealth.

The path of duty has taken me to the homes of the grammar school girl graduates of 1904, scattered throughout Greater Boston — from the crowded tenement house to the luxurious home, with many gradations between. Everywhere have I met courtesy and I have frequently been consulted by parents as to the best course with their daughters. Of course, it was impossible for me to advise, but I could be a sympathetic listener.

Once only in my questionings came I near failure, but succeeded in turning what threatened defeat into victory, so that more was related than I cared to hear. It was at the house of a thrifty mechanic whose "strong-minded" wife objected to answering "State questions." Seeing her mood, I acquiesced in some of her comments as seen from *her* point of view, adding, "Now that I have listened to your arguments you will, I know, be equally fair-minded in listening to the State's view of the matter and how its intentions are to benefit and not to be inquisitive." Then I set forth the advantages accruing to all through the information obtained by the State from the individual. After being assured that the State was no respecter of persons and that the wealthy and poor alike were asked the same questions (which surprised her) she was sufficiently broad-minded to apologize for her previous abruptness.

Many times one marvels and is speechless at the contrast between the dingy, reeking tenement and the bright, animated school girl who calls the rooms therein her home! Again one wonders if the toil and self-denial of the mother meet a grateful return from the child (alas, too many are ungrateful), but one is not surprised that the graduate is sent immediately to work, for it is sadly evident that the necessities of life demand that each member of the family add to its income at the earliest possible moment. In fact, while yet in school many children obtain employment for their after hours and for Saturdays and thus help in the family support. Their little pittance are indeed of great assistance, for in the poorer families there seems to be no "race suicide" and eight children are but a common allotment. These children are mostly of foreign parentage, if not of foreign birth, and the late General Francis A. Walker was evidently correct in his conclusions regarding the effect of immigration on the native birth rate. About one-half the graduates attended high school, trade school, commercial college, or private school, and of those at high school fully two-thirds took the commercial course. "Will Fortune never come with both hands full!" constantly repeated itself to me when I met the number of dear girls who desired a higher education, but instead were obliged to seek employment, and then found the many who would not continue at school although given the opportunity. One case in point is where the girl desires to fit herself for a kindergarten instructor, and this is also the wish of the mother for her child, since there is no lack of money to prevent a college course. The father "does not see the need of so much learning, and wants his daughter to study bookkeeping so as to keep his books if he should open a store!"

Such a father — circumstances and environment considered — is more difficult to comprehend than is the Russian who keeps a small store in Greater Boston, and has his daughter for saleswoman since her graduation. In the presence of his wife and daughter he exclaimed, in answer to my inquiry regarding wages: — "Wages! she gets her sleeping and her keep and her clothing, and it's little enough she does for all that has been done for her these years without her expecting to be paid for helping me now."

This seems to be the general rule — although not so harshly expressed — whenever the parents were the employers. A goodly proportion of graduates were colored girls, and it is singular that none went into stores or factories, but that the majority continued to high school. Since recent experiences in the African Belt my respect for the colored race has greatly increased, for they are eminently self-respecting as shown in their manners and cleanliness; in striking contrast to their near neighbors. Some colored graduates remained at home (probably laundry work), but not one went out to service.

My astonishment continues at this state of affairs, and reminds me of the lady in Washington who searched long in vain for a fairly good general housework girl, a colored one. One day, happening to meet an elderly colored woman on the street who looked as though she might have been a house servant in *ante-bellum* days, and was therefore reliable, in sheer desperation she stopped her and made her wants known:

"Aunty, I want a girl who is trusty and a good cook; don't you know of some one I can get?"

"Deed, no, lady, I don't," was the answer.

"Oh, dear," sighed Mrs. K., "what shall I do?"

"I dunno fuh shaw, lady, less'n you does as I has to — hire a white woman."

The only colored graduate at service drifted into it from her regard for her employers, for she engaged to do office work for a doctor and gradually became an assistant to the wife as well, in their small apartment connected with the office.

Factories and bookbinderies swallow many young girl graduates, for, although the work may be hard and the hours long, there is always the chance of increasing the week's earnings by "piecework." Here, indeed, the battle is to the strong and active, and the feeble soon drop out.

Those who enter department and other stores are paid from \$2 to \$3 a week, which amount is frequently reduced by the imposition of fines, so that the child sometimes does not receive enough to pay the week's car-fare. As the amount mentioned seems to be the uniform wage for bundle girl, cash girl, and beginner, little can be said against it, but what punishment is fitting for the greedy proprietors who employing young girls who look more mature in height or build than their years indicate and telling them to say they are as old as they look, place them as "saleswomen" at four dollars a week, discharging help to whom they had paid six dollars a week?

That the public schools are great educators — in more ways than one — is beyond question. The school spirit is also strong and leaves its imprint for better or worse upon its pupils, so that I could frequently tell without asking from which school the girls had graduated. It is a common occurrence for a graduate to attend high school two or more months and then to drop out for different reasons, either to enter a business college or to go to work as "high school girls." A few months' study at commercial schools enables them to obtain better positions, which they appreciate more fully than their loss of the more thorough general education to be obtained by the years at high school.

Through instruction at trade schools, or as apprentices, 15 graduates are fitting for dressmakers and 12 as milliners.

Five graduates are enthusiastic to enter the field of trained nurses, and three (white girls) enjoy housework. Four have been attracted to the footlights, either as vaudeville singers or as chorus girls, and death has claimed five as its share.

Of the latter, two had worked in bookbinderies and another girl was compelled by a physician's advice to find other employment because being poisoned by the paste. Why is this paste poisonous, and how many others have been its victims? Can there be no healthful substitute discovered? Several mothers told me their daughters were made ill by it and so sought different work.

Two graduates are becoming skilled pianists, and one is an embryo pharmacist devoting herself to the studies of that profession.

Three have embraced matrimony and already two are repenting at leisure. Both married without the consent of parents, and are under age. One was not permitted to join her husband (also under age) and is now perfectly content at home with her mother, to whom the grandchild is a delightful joy and care. The other who married in haste, although a mother, is motherless, but the girl's father, wisely deciding henceforth to have a watchful eye over his child and her husband, hired a flat and lives with the young couple, his daughter acting as housekeeper. Unfortunately she does not seem to realize the importance of her position or the responsibilities of motherhood, but regrets she did not continue at school "because that was much less trouble." The remaining bride of the trio is a colored girl, proud of her husband and her baby. The alumni of her school may well be proud of her and the bouncing "George Augustus," who is worthy of a class cup as the "first" class baby.

There is the "unity of diversity" in the curriculum of the ninth grade, for all the grammar schools have about the same studies but place upon them different values and give paramount attention to those they prefer or consider of most importance.

Parents complain bitterly of their children's ignorance of "the three Rs," and of the time wasted on "fads." "A little of this and a little of that, and knowledge of nothing." An irate father whose twin daughters graduated in 1904 said, "They can not even add a column of figures correctly and if I ask them anything in interest, or profit and loss, or to help me on my books, they are completely at sea." The same deficiency is claimed for spelling, grammar, and writing. Regarding the latter, why is there not a uniform

method of penmanship taught, instead of the vertical hand at grammar and the Spence-rian at high school? Not only is it difficult to change from one to the other, but the change is usually to the detriment of both.

Fads and fancies in education, encroaching upon the limited time already too short for the many other studies, have much to answer for this deterioration from the old-time perfection in "the three Rs" and, as at present taught in grammar schools, leaves little of value in their places.

Cooking is generally for the seventh and eighth grades and coming but once a week (if thus often) is greatly enjoyed by the children as a novelty and as a release from the daily routine of lessons. Each child performs a certain part of the culinary preparations, but rarely carries through the entire process, so that when she attempts a practical demonstration of the lesson at home she can only accomplish that part committed to her care at school, and the mother comes to the rescue.

It may be well to know the interior decorations of a house and the proper names of the rooms, their special uses, and how the rooms should be furnished. The scrap-books made by the pupils in "Household Science" were entertaining, and some pictures pasted in the blank-books came long distances — "even from Europe."

"Where did you find the pictures of furniture suitable for each room?" I asked. "That dressing case came from —, that range from —, that chandelier from Chicago, that parlor set from Philadelphia." "How did you know where to find them?" "The magazines and papers advertise that So and So will send illustrated circulars. Then I write to So and So for one. Sometimes I wait a long while before it comes, or I can finish my room." They could tell me how long they waited and where the cuts were obtained, but could not answer my questions regarding the care of the real house or the geography of Chicago, Philadelphia, etc.

Evidently much time had to be expended in making the book. In some respects this had not been time wasted, but it was time taken from the three Rs which are the rock foundation for the business career in which the lives of the majority must be passed, and was at the expense of time that might better be given to history, geography, civil government, etc.

The grades in which plain sewing and dressmaking are taught vary from the seventh to the ninth. In some schools the pupil is supposed to make the dress she wears on visitation day. Possibly she begins it at school and perchance sews some upon it, but according to the mothers the principal sewing is done at home by mother or elder sister. One mother bought eleven yards of cloth for her daughter because "Teacher" said that was the amount required and then furnished two more yards as that was not sufficient. (The girl is quite small for her age and the mother uses only seven yards of the same width in making her own dress.) The mother was a poor woman and said she could not afford such extravagance. The two younger children were gainers, however, because the girl could not wear the dress with comfort and the quantity of material was enough to cut over for the babies.

Amusing anecdotes have been related to me by parents of the farce of dressmaking as taught in grammar schools, and from my recently acquired knowledge I am quite ready to believe Miss Edith M. Howe's statement before the Commission on Industrial and Technical Education that girls who come to her "after two or three years' sewing in the public schools do not even know how to hold their work properly." A graduate from one school where a choice could be made between Sloyd and dressmaking chose the former, and upon my asking why the selection, since she had to earn her living and could not afford to buy clothes, replied "it was fun to play with the tools, and she could sew with the Sisters." Yet many grammar school girls are expert with the needle and some have made their own graduation dresses, but these girls have generally acquired their proficiency from the Sisters or at denominational sewing schools, and for such the sewing hours were wasted, they already knowing what was being taught the class.

Some girls are natural-born needlewomen just as there are born artists, musicians, etc., and the little instruction in sewing to one so gifted produces good fruit. There

can be no question but what public schools stand for morality, good citizenship, and self support, but they fail in the last when their instructions give the pupils a smattering of many things and proficiency in none. This is my conviction after interviewing over 1,500 graduates. To the question, "Has your school instruction in dressmaking (or cooking or drawing) been of practical value to you in your employment?" with very few exceptions the graduate has replied "No."

To the question, "Has your school instruction in the English branches been of practical value to you in your employment?" the answer has always been "Yes," and frequently the additional remark, "If I had had more instruction in arithmetic, spelling, and grammar, I could have obtained a better position."

Typewriting and stenography, which might be of practical value in obtaining a clerical position, are not taught in the grammar schools, I am informed, and bookkeeping simply starts and ends at single entry.

Can there be but one conclusion? Technical studies in the grammar schools are not of practical value to the graduates who must then become wage-earners — not even to those who enter factories and shops — while to those who are fitting for clerical positions they are parasites absorbing the time that should be devoted to perfecting the student in English branches.

There would seem to be no more fitting conclusion to this article than the following editorial from the *Boston Traveler* of March 21, 1906, entitled "Bread and Butter Education."

A college professor who spent his Sabbatical year in a tour of the world said recently, on his return to his work, that one of the things which had impressed him most in his journeying was the enormous amount of time given and wasted in the countries of the East by insisting on students committing to memory the Koran by the Mohammedans in Turkey; the Talmud, by the Jews in Russia, and the writings of Confucius by Chinese scholars.

We are not wholly free from such criticisms ourselves. It is true that Latin and Greek are the basis of our modern languages, but their prominence in our present school curriculum is absurd. More than 90 per cent of the scholars in the public schools who are taking Latin and Greek do not intend to follow it up by practical study of modern languages, and will have no more use for either of these dead languages in their after-life than a dog has for two tails.

If, as the educators claim, they give these studies to the pupils as a matter of mental training, German or French (or Spanish), which will be of commercial value later, will do equally well. It looks now as if the Boston schools would be emancipated from the useless Latin and Greek hobby, and that the children will begin soon to get the practical, bread-and-butter training which is the crying need of education at this moment.

THE DISTRIBUTION OF WEALTH.

No statistics are required to indicate the financial condition of the millionaires and multi-millionaires, or that of the very poor. The general public sees and understands these extremes. It does not, however, know the monetary condition of the great middle class that comes between these extremes — between unnecessary wealth and inexcusable poverty.

We use these terms because many have more money than they can legitimately use and for that very reason many have much less than they actually need. Statistics cannot bridge the gulf that lies between affluence and indigence. The most rigid income tax laws have failed, in the past, to make men of wealth disclose their actual income. The poor have no returns to make, and the question of distribution has awaited a practical method of solution. The efforts of the Government to learn the incomes of its citizens were known to be but a prelude to increased taxation, and for that reason evasions and refusals vitiated the returns, even if they could have been made public. At the present time persons called "tax dodgers" change their residences before assessment day, while others draw money from banks or trust companies and put it temporarily into greenbacks, non-taxable securities, or savings banks in order to reduce their tax bills.

Any attempt made by the Government to learn incomes is at once connected with the subject of taxation, and foredoomed to failure.

After a careful and exhaustive consideration of past methods, it was decided that the Bureau would make another attempt to learn the incomes and expenditures of professional men, merchants, manufacturers, etc. — in fact, that large class of men deriving their incomes from profits or salaries. The same facts were requested from women who were wage-earners.

The inquiries for both men and women were three in number.

1. Total Income from all sources during a full year ending sometime in the year 1904.
2. Total Expenditures for all purposes during the same period of time.
3. Total Surplus or Savings at the end of the time specified.

The slips or schedules were sent at random. Names and addresses were taken from city and town directories, so that the different sections of the State would be represented. With each blank form the following Circular Letter was sent. To give it more the appearance of a personal communication it was typewritten instead of being printed.

THE DISTRIBUTION OF WEALTH.

CIRCULAR LETTER — ABSOLUTELY CONFIDENTIAL.

For many years the Bureau has been desirous of securing reliable statistics regarding the distribution of wealth. The object in view has not been to learn any individual's income, but to secure aggregations which would have a bearing upon the oft-repeated assertion that "the rich are growing richer and the poor are growing poorer."

Thirty years ago such an investigation would have been resented as inquisitorial. At the present day its successful carrying out seems assured, for the people of Massachusetts know that this Bureau has never violated the confidence reposed in it by its correspondents or by those who have supplied information to its special agents.

The inquiries on the inclosed blank form are simple, and I ask you, as a patriotic duty, to fill it out promptly and return it in the postpaid, addressed envelope sent herewith.

Can we identify your return and learn your name? Positively, *no*. The color of the form indicates simply the *class* to which you belong. (See reverse of slip for Color Classification.) There is no number, or other means of identification, on the blank form or on the envelope in which you return it. We ask for the facts. We protect your individuality, for your name and address are of no value to us statistically. This is a personal communication, but owing to the great number of letters sent out, and, particularly, the pressure of imperative duties connected with the State Census of 1905, the signature is stamped instead of being written.

Yours respectfully,

(Sig.) CHAS. F. PIDGIN,
Chief of Bureau.

It was necessary to know the business or occupation of those replying and this result was secured by the adoption of a "color classification;" we give, first, the classification for men.

1. Government employees, . . .	Straw.	12. Express company officials, . .	Terra-cotta.
2. Clergymen,	Nile green.	13. Steamboat company officials, .	Lilac.
3. Physicians,	Melon.	14. Manufacturers,	Pink.
4. Lawyers,	Opaline.	15. Supts. & treasurers (Mfg. Co's.),	Light blue.
5. Teachers,	Granite.	16. Farmers,	Tea.
6. Professors & tutors, . . .	Cherry.	17. Fishermen,	Amber.
7. Bankers & brokers, . . .	Rose-buff.	18. Captains & mates (sail'g ves.),	Leather.
8. Commission merchants, .	Post office.	19. Seamen,	Light brown
9. Wholesale dealers, . . .	Canary.	20. Retired,	Old gold.
10. Retail dealers,	Fawn.		
11. Railroad officials, . . .	Gray.		

It is evident that a filled-in form printed on straw-colored paper indicated that it came from a government employee; one on gray paper from a railroad official, and so on through the classification.

The color scheme adopted for women was as follows:

1. Bookkeepers,	Straw.	10. Boxmakers,	Fawn.
2. Stenographers,	Nile green.	11. Candy makers,	Gray.
3. Saleswomen,	Melon.	12. Brushmakers,	Terra-cotta.
4. Cashiers,	Opaline.	13. Tobacco workers,	Lilac.
5. Waitresses,	Granite.	14. Weavers,	Pink.
6. Bookbinders,	Cherry.	15. Tailoresses,	Light blue.
7. Telephone operators, . . .	Rose-buff.	16. Clerks,	Tea.
8. Forewomen,	Post office.	17. Nurses,	Amber.
9. Compositors,	Canary.	18. Teachers,	Leather.

A straw-colored slip indicated a bookkeeper, a gray one a candy maker, a light blue a tailoress, etc.

Business Men and Salary Receivers.

There were 483 returns in this class. The first table shows the number reporting for each occupation, the total and average income, the total and average expenditure, and the total and average surplus or savings.

OCCUPATIONS.	Number Reporting	Total Income for Year 1904	Average Income for Year 1904	Total Expenditures for Year 1904	Average Expenditures for Year 1904	Total Surplus or Savings for Year 1904	Average Surplus or Savings for Year 1904
Government employees,	42	\$96,952	\$2,308	\$76,902	\$1,831	\$20,450	\$487
Clergymen,	49	154,373	3,150	137,980	2,816	18,094	369
Physicians,	32	125,035	3,907	103,321	3,229	22,946	717
Lawyers,	32	133,418	4,169	88,297	2,750	47,182	1,474
Teachers,	40	140,782	3,520	114,166	2,854	26,817	670
Professors and tutors,	68	195,701	2,878	158,834	2,336	36,916	543

OCCUPATIONS.	Number Re- porting	Total In- come for Year 1904	Average In- come for Year 1904	Total Ex- pendi- tures for Year 1904	Average Ex- penditures for Year 1904	Total Surplus or Savings for Year 1904	Average Surplus or Savings for Year 1904
Bankers and brokers,	13	\$100,441	\$7,726	\$70,896	\$5,454	\$31,045	\$2,388
Commission merchants,	11	37,336	3,394	33,364	3,033	7,333	667
Wholesale dealers,	23	95,630	4,158	70,275	3,055	29,205	1,270
Retail dealers,	11	25,838	2,349	21,782	1,980	5,288	481
Railroad officials,	47	161,737	3,441	132,381	2,817	29,536	628
Express company officials,	25	47,640	1,906	41,355	1,654	6,485	259
Steamboat company officials,	16	40,457	2,529	32,908	2,057	9,646	603
Manufacturers,	8	28,129	3,516	15,877	1,985	12,252	1,532
Superintendents and treasurers (manufacturing companies),	18	58,710	3,262	47,595	2,644	13,115	729
Farmers,	14	19,957	1,426	16,804	1,200	3,558	254
Fishermen,	15	42,252	2,817	38,062	2,537	5,435	362
Captains and mates (sailing vessels),	8	7,070	884	6,050	756	1,465	183
Seamen,	11	11,029	1,003	9,589	872	1,535	167
TOTALS,	483	\$1,522,487	\$3,152	\$1,216,438	\$2,519	\$328,603	\$680

The average yearly income was \$3,152, the average yearly expenditure \$2,519, and the average yearly surplus or savings \$680, or \$13 a week. The variations in the occupation averages are quite marked. Bankers and brokers returned the largest average yearly income, \$7,726, the greatest average yearly expenditure, \$5,454, and, also, the largest average yearly surplus or savings, \$2,388.

Lawyers stand next upon the list with an average income of \$4,169, an expenditure of \$2,759, and a yearly surplus of \$1,474.

Next in line are the wholesale dealers with an average income of \$4,158, and an average expenditure of \$3,055. Their average surplus, \$1,270, is not so great as that of the manufacturers who, with an income of \$3,516 and an expenditure of \$1,985, report a yearly surplus of \$1,532.

At the foot of the list are the captains and mates of sailing vessels with an average income of \$884, an expenditure of \$756, and a yearly surplus of \$183.

The greatest number of returns was from professors and tutors, whose average annual income was \$2,878, with an average expenditure of \$2,336 and a yearly surplus of \$543. Seamen report a larger income and expenditure, and slightly less savings than captains and mates of sailing vessels.

The *average* savings reported in the preceding table are not the *actual* savings of those who did save. Of the 483 making returns, 340, or 70.39 per cent, saved money, while 143, or 29.61 per cent, expended their entire income. The details, by occupations, are given in the subjoined table.

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Number Reporting Savings	Number Reporting No Savings	PERCENTAGES	
				Savings	No Savings
Government employees,	42	31	11	73.81	26.19
Clergymen,	49	33	16	67.35	32.65
Physicians,	32	19	13	59.38	40.62
Lawyers,	32	25	7	78.13	21.87
Teachers,	40	30	10	75.00	25.00
Professors and tutors,	68	52	16	76.47	23.53
Bankers and brokers,	13	10	3	76.92	23.08
Commission merchants,	11	7	4	63.64	36.36
Wholesale dealers,	23	19	4	82.61	17.39

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Number Reporting Savings	Number Reporting No Savings	PERCENTAGES	
				Savings	No Savings
Retail dealers,	11	8	3	72.73	27.27
Railroad officials,	47	33	14	70.21	29.79
Express company officials,	25	12	13	48.00	52.00
Steamboat company officials,	16	10	6	62.50	37.50
Manufacturers,	8	7	1	87.50	12.50
Superintendents and treasurers (manufacturing com- panies),	18	15	3	83.33	16.67
Farmers,	14	11	3	78.57	21.43
Fishermen,	15	9	6	60.00	40.00
Captains and mates (sailing vessels),	8	3	5	27.50	62.50
Seamen,	11	6	5	54.55	45.45
TOTALS,	483	340	143	70.39	29.61

Standing highest, as regards number reporting savings, are manufacturers, superintendents and treasurers of manufacturing companies, and wholesale dealers, the percentages being above 80. Next in rank are farmers, lawyers, bankers and brokers, professors and tutors, teachers, government employees, retail dealers, and railroad officials, with percentages above 70 but less than 80. Of the physicians but 59.38 per cent report savings, and of the captains and mates of sailing vessels but 37.50 per cent, while more than one-half of the seamen report a yearly surplus.

The next table gives, by occupations, the average yearly income, the average yearly surplus or savings, the percentage of surplus of income, and the amount which would be required to be put at interest at five per cent per annum to yield the average yearly income.

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Average Yearly Incomes	Average Yearly Surplus or Savings	Percentage of Surplus of Incomes	Yearly In- comes Represent 5 Per Cent of Amounts Specified
Government employees,	42	\$2,308	\$487	21.10	\$46,160
Clergymen,	49	3,150	369	11.71	63,000
Physicians,	32	3,907	717	18.35	78,140
Lawyers,	32	4,169	1,474	35.36	83,380
Teachers,	40	3,520	670	19.03	70,400
Professors and tutors,	68	2,878	543	18.87	57,560
Bankers and brokers,	13	7,726	2,388	30.91	154,520
Commission merchants,	11	3,394	667	19.65	67,880
Wholesale dealers,	23	4,158	1,270	30.54	83,160
Retail dealers,	11	2,349	481	20.48	46,980
Railroad officials,	47	3,441	628	18.25	68,820
Express company officials,	25	1,906	259	13.59	38,120
Steamboat company officials,	16	2,529	603	23.84	50,580
Manufacturers,	8	3,516	1,532	43.57	70,320
Superintendents and treasurers (manufacturing com- panies),	18	3,262	729	22.35	65,240
Farmers,	14	1,426	254	17.81	28,520
Fishermen,	15	2,817	362	12.85	56,340
Captains and mates (sailing vessels),	8	884	183	20.70	17,680
Seamen,	11	1,003	167	16.65	20,060
TOTALS,	483	\$3,152	\$680	21.57	\$63,040

It is from this table that we get an idea of what is meant by the *distribution of wealth*. Take, for instance, a government employee with an average yearly income of \$2,308, and a yearly surplus of \$487, or 21.10 per cent of his income. He would not call himself a rich man by any means, but if his neighbor had property valued at \$46,160, he would con-

sider him far beyond himself in worldly possessions; and yet the owner of the \$46,160 might find it difficult, and perhaps impossible, to realize a yearly income of \$2,308 from his property.

It is evident, then, that the distribution of wealth does not mean, simply, the amount of money that a man possesses, but the income that is derivable from it. Thus it may occur that a salaried man with an assured income of \$2,308 is better off financially than the possessor of \$46,160 with a variable, and perhaps uncertain income. It will at once be argued—a salaried man may lose his position and his income stop. So, too, a man of property may lose it in business, it may depreciate or be destroyed by fire.

Then, too, the fact must not be forgotten that somebody must possess or invest that \$46,160 in order that the government employee can have his yearly income of \$2,308. In his case, the money is raised by taxation, but the taxpayers must earn or invest enough so as to pay their taxes and thus enable the government to pay its employees.

This explanation is not given as an argument, but only to show what the figures mean—which is, that the distribution of wealth is not only the actual possession of property, but the receipt of an income, either from salary or wage, derived from the possession or use by others of sufficient property (or capital) to enable the payment of the salary or wage.

The highest percentages of savings were reported by manufacturers, lawyers, bankers and brokers, and wholesale dealers; the lowest by clergymen, fishermen, and express company officials.

The average percentage of surplus of income was 21.57 (more than one-fifth), requiring an investment of \$63,040 at five per cent to assure it.

The final table of the series gives, by occupations, the number of persons reporting incomes, their total income, and the respective amounts that would be required to be put at interest at five per cent per annum in order to yield, for each occupation, as interest, a sum sufficient to supply the specified income.

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Total Incomes	Total Income Represents 5 per cent on Amounts Specified
Government employees,	42	\$96,952	\$1,939,040
Clergymen,	49	154,373	3,087,460
Physicians,	32	125,035	2,500,700
Lawyers,	32	133,418	2,668,360
Teachers,	40	140,782	2,815,640
Professors and tutors,	68	195,701	3,914,020
Bankers and brokers,	13	100,441	2,008,820
Commission merchants,	11	37,336	746,720
Wholesale dealers,	23	95,630	1,912,600
Retail dealers,	11	25,838	516,760
Railroad officials,	47	161,737	3,234,740
Express company officials,	25	47,640	952,800
Steamboat company officials,	16	40,457	809,140
Manufacturers,	8	28,129	562,580
Superintendents and treasurers (manufacturing companies),	18	58,710	1,174,200
Farmers,	14	19,957	399,140
Fishermen,	15	42,252	845,040
Captains and mates (sailing vessels),	8	7,070	141,400
Seamen,	11	11,029	220,580
TOTALS,	483	\$1,522,487	\$30,449,740

One illustration will suffice as explanation of the table. We learn that 68 professors and tutors had an aggregate yearly income of \$195,701. To pay this would require the investment, at five per cent yearly interest, of \$3,914,020. These professors and tutors did not, in the ordinary acceptance of the term, produce anything — nothing which could be sold and a profit made thereon; it is evident, therefore, that others supplied what may be called the capital, the interest of which was used to pay the salaries of these professors and tutors. In other words, although they received but \$195,701, it required the interest-increment of nearly four million dollars to assure the payment of their salaries.

To provide an aggregate income of \$1,522,487 for 483 persons the interest-increment of \$30,449,740 was necessary. Of the 483, but 37, including eight manufacturers, 14 farmers, and 15 fishermen, can be considered as belonging to the productive classes — that is, making or obtaining something to be sold for profit. The compensation of the remaining 446 was not derived from the sale of anything produced by them but was supplied by the interest-increment of \$28,642,980 belonging to or controlled by others.

Wage-Earners.

We now pass to the consideration of another class of wealth receivers — this time in the way of wages, all of those reporting incomes being women, as previously stated. The first table shows for each occupation the number returning answers, total and average income for each occupation, total and average expenditure, and total and average surplus or savings.

The Distribution of Wealth.

OCCUPATIONS.	Number Re- porting	Total In- come for Year 1904	Average In- come for Year 1904	Total Expendi- tures for Year 1904	Average Ex- penditures for Year 1904	Total Surplus or Savings for Year 1904	Average Surplus or Savings for Year 1904
Bookkeepers,	45	\$26,189	\$582	\$22,165	\$493	\$3,722	\$83
Stenographers,	59	35,979	610	31,941	541	4,201	71
Saleswomen,	11	4,539	413	4,287	390	344	31
Cashiers,	25	11,636	465	10,711	428	1,032	41
Waitresses,	5	1,500	312	1,400	280	150	30
Bookbinders,	19	6,128	323	5,730	302	429	23
Telephone operators,	36	14,671	408	13,361	371	1,335	37
Forewomen,	15	7,694	513	6,793	453	901	60
Compositors,	23	11,788	513	10,986	478	802	35
Boxmakers,	8	2,698	337	2,653	332	45	6
Candy makers,	16	4,317	270	4,212	263	191	12
Brushmakers,	6	1,764	294	1,442	240	322	54
Tobacco workers,	11	3,465	315	3,094	281	234	21
Weavers,	3	1,230	410	1,230	410	-	-
Tailoresses,	11	4,061	369	3,517	320	551	53
Clerks,	23	10,884	473	10,245	445	748	33
Nurses,	14	5,398	386	4,919	351	766	55
Teachers,	57	42,341	743	34,702	609	7,842	138
TOTALS,	387	\$196,342	\$507	\$173,388	\$448	\$23,645	\$61

For all occupations of wage-earners there were 387 returns. The average yearly income was \$507, average yearly expenditure \$448, and average yearly surplus or savings \$61. Comparing these items with those for business men and salary receivers, we find they represent but 16.09 per cent as regards income, 17.78 per cent as regards expenditures, and 8.97 per cent as regards savings. In other words, the wage-earners receive

less than one-sixth as much income, expend proportionally one-sixth, and save less than one-tenth as much — as the business and salaried class.

Looking into details we find that teachers save the most comparatively, bookkeepers and stenographers ranking next. Three weavers report no savings.

The table which follows gives those reporting savings, with percentages, for each occupation.

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Number Reporting Savings	Number Reporting No Savings	PERCENTAGES	
				Savings	No Savings
Bookkeepers,	45	32	13	71.11	28.89
Stenographers,	59	42	17	71.19	28.81
Saleswomen,	11	4	7	36.36	63.64
Cashiers,	25	9	16	36.00	64.00
Waitresses,	5	3	2	60.00	40.00
Bookbinders,	19	8	11	42.11	57.89
Telephone operators,	36	10	26	27.78	72.22
Forewomen,	15	10	5	66.67	33.33
Compositors,	23	11	12	47.83	52.17
Boxmakers,	8	2	6	25.00	75.00
Candy makers,	16	5	11	31.25	68.75
Brushmakers,	6	3	3	50.00	50.00
Tobacco workers,	11	3	8	27.27	72.73
Weavers,	3	—	3	—	100.00
Tailoresses,	11	6	5	54.55	45.45
Clerks,	23	9	14	39.13	60.87
Nurses,	14	7	7	50.00	50.00
Teachers,	57	46	11	80.70	19.30
TOTALS,	387	210	177	54.26	45.74

We find that 210, or 54.26 per cent, saved money, while 177, or 45.74 per cent, had no yearly surplus. On the other hand, 70.39 per cent of the business and salaried class reported savings, and 29.61 per cent no savings.

Those wage-earners who saved the most money — teachers, bookkeepers, and stenographers — also represent the largest numbers, comparatively, of those saving money, the percentages being 80.70, 71.11, and 71.19, respectively.

The two tables which follow are framed upon the same plan as those for business men and salary receivers. The first shows, for each occupation, the average yearly income, percentage of surplus of income, and the amount which, placed at interest at five per cent per annum, would supply that income. The second table gives the total income and the amount that would be required, invested at five per cent yearly, to supply it.

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Average Yearly Income	Average Yearly Surplus or Savings	Percentage of Surplus of Income	Yearly Incomes Represent 5 Per Cent on Amounts Specified
Bookkeepers,	45	\$582	\$83	14.26	\$11,640
Stenographers,	59	610	71	11.64	12,200
Saleswomen,	11	413	31	7.51	8,260
Cashiers,	25	465	41	8.82	9,300
Waitresses,	5	312	30	9.62	6,240
Bookbinders,	19	323	23	7.12	6,460
Telephone operators,	36	408	37	9.07	8,160
Forewomen,	15	513	60	11.70	10,260
Compositors,	23	513	35	6.82	10,260
Boxmakers,	8	337	6	1.78	6,740
Candy makers,	16	270	12	4.44	5,400
Brushmakers,	6	294	54	18.37	5,880

CLASSES OF OCCUPATIONS.	Number of Persons Reporting	Average Yearly Income	Average Yearly Surplus or Savings	Percentage of Surplus of Income	Yearly Incomes Represent 5 Per Cent on Amounts Specified
Tobacco workers,	11	\$315	\$21	6.67	\$6,300
Weavers,	3	410	-	-	8,200
Tailoresses,	11	369	53	14.36	7,380
Clerks,	23	473	33	6.98	9,460
Nurses,	14	386	55	14.25	7,720
Teachers,	57	743	138	18.57	14,860
TOTALS,	387	\$507	\$61	12.03	\$10,140

OCCUPATIONS.	Number of Persons Reporting	Total Income	Total Income Represents 5 Per Cent on Amounts Specified
Bookkeepers,	45	\$26,189	\$523,780
Stenographers,	59	35,979	719,580
Saleswomen,	11	4,539	90,780
Cashiers,	25	11,636	232,720
Waitresses,	5	1,560	31,200
Bookbinders,	19	6,128	122,560
Telephone operators,	36	14,671	293,420
Forewomen,	15	7,694	153,880
Compositors,	23	11,788	235,760
Boxmakers,	8	2,698	53,960
Candy makers,	16	4,317	86,340
Brushmakers,	6	1,764	35,280
Tobacco workers,	11	3,465	69,300
Weavers,	3	1,230	24,600
Tailoresses,	11	4,061	81,220
Clerks,	23	10,884	217,680
Nurses,	14	5,398	107,960
Teachers,	57	42,341	846,820
TOTALS,	387	\$196,342	\$3,926,840

If we consider percentages of surplus of income, other occupations come into line. The teachers lead with 18.57 per cent of income saved; next come brushmakers with 18.37 per cent; tailoresses, 14.36; bookkeepers, 14.26; and nurses, 14.25. The average surplus was 12.03 per cent.

The average income was \$507, requiring an investment of \$10,140, at five per cent per annum, to assure it. The total yearly income of 387 persons was \$196,342, representing five per cent of an investment of \$3,926,840.

As a conclusion, we bring together, in a comparative table, the most indicative results obtained for the business men and salary receivers, and the wage-earners.

CLASSIFICATION.	Business Men and Salary Receivers	Wage Earners (Women only)
Number of persons considered,	483	387
Average yearly income,	\$3,152	\$507
Average yearly expenditure,	\$2,519	\$448
Average yearly surplus or savings,	\$680	\$61
Comparative income,	*100	16.094
Comparative expenditure,	*100	17.784
Comparative surplus or savings,	*100	8.974
Number reporting savings or surplus,	340	210
Percentage of whole number so reporting,	70.39	54.26
Percentage of surplus of average yearly income,	21.57	12.03
Investment, at 5% yearly, to assure individual income,	\$63,040	\$10,140
Total yearly income of persons considered,	\$1,522,487	\$196,342
Investment, at 5% yearly, to assure total income,	\$30,449,740	\$3,926,840

* To show comparative income, expenditure, and surplus, the business men and salary receivers are credited with 100 per cent; the figures for wage-earners show their respective percentages on that basis. See fuller explanation on pages 148 and 149.

THE INHERITANCE TAX IN THE UNITED STATES.

The Bureau considered in 1904, in Massachusetts Labor Bulletin No. 32, the subject of taxation of collateral, lineal and succession inheritances in the United States and touched lightly upon the matter as regards foreign countries. This was the first monograph ever published on the subject which was statistical in its nature and which gave a résumé of the laws in the several States.

In the article referred to the amount of tax collected in 1903 was given. Having been questioned repeatedly as to the growing importance of the inheritance tax and the part it plays financially in the State's resources, we here bring the information to date as far as possible, considering also all changes that have been made in legislation bearing on the matter.

Arkansas.

The Collateral Inheritance Tax Law of Arkansas is of minor importance as a revenue getter, only \$55 being collected from this source in 1904 and \$755 in 1905. The law, passed in 1901, as chapter 156 (amended in 1903), exempted all direct relatives and lineal descendants thereof, bequests to collateral heirs being taxable at the rate of five per cent.

California.

The original law taxing inheritances in California was passed in 1893 and followed quite closely the Collateral Inheritance Tax Law of New York. Amendments were made thereto in 1895, 1897, 1899, and 1903. The last legislation on the subject became effective July 1, 1905, and was a repeal of the law of 1893 and all amendments thereof. (Chapter CCCXIV.)

In order that the new inheritance tax law of California may be more easily understood we quote the more important sections, *i.e.*, those defining the property subject to the inheritance or transfer tax, the classification of relationship, exemptions, and the amount of interest:

§ 1. All property which shall pass, by will or by the intestate laws of this State, from any person who may die seized or possessed of the same while a resident of this State, or if such decedent was not a resident of this State at the time of death, which property, or any part thereof, shall be within this State, or any interest therein, or income therefrom, which shall be transferred by deed, grant, sale, or gift, made in contemplation of the death of the grantor, vendor, bargainor, or intended to take effect in possession or enjoyment after such death, to any person or persons, or to any body politic or corporate, in trust or otherwise, or by reason whereof any person or body politic or corporate shall become beneficially entitled, in possession or expectancy, to any property, or to the income thereof, shall be and is subject to a tax hereinafter provided for, to be paid to the treasurer of the proper county, as hereinafter directed, for the use of the State; and such tax shall be and remain a lien upon the property passed or transferred until paid and the person to whom the property passes or is transferred and all administrators, executors, and trustees of every estate so transferred or passed shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed. The tax so imposed shall be upon the market value of such property at the rates hereinafter prescribed and only upon the excess over the exemptions hereinafter granted.

§ 2. When the property or any beneficial interest therein so passed or transferred exceeds in value the exemption hereinafter specified and shall not exceed in value twenty-five thousand dollars the tax hereby imposed shall be:

(1) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this State, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, *provided, however*, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of one and one-half per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of three per centum of the clear value of such interest in such property.

(4) Where the person or persons entitled to any beneficial interests in such property shall be the brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of the decedent, at the rate of four per centum of the clear value of such interest in such property.

(5) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of five per centum of the clear value of such interest in such property.

§ 3. The foregoing rates in section two are for convenience termed the primary rates. When the market value of such property or interest exceeds twenty-five thousand dollars, the rates of tax upon such excess shall be as follows:

(1) Upon all in excess of \$25,000 and up to \$50,000, one and one half times the primary rates.

(2) Upon all in excess of \$50,000 and up to \$100,000, two times the primary rates.

(3) Upon all in excess of \$100,000 and up to \$500,000, two and one half times the primary rates.

(4) Upon all in excess of \$500,000, three times the primary rates.

§ 4. The following exemptions from the tax are hereby allowed:

(1) All property transferred to societies, corporations, and institutions now or hereafter exempted by law from taxation, or to any public corporation, or to any society, corporation, institution, or association of persons engaged in or devoted to any charitable, benevolent, educational, public, or other like work (pecuniary profit not being its object or purpose), or to any person, society, corporation, institution or association of persons in trust for or to be devoted to any charitable, benevolent, educational, or public purpose, by reason whereof any such person or corporation shall become beneficially entitled, in possession or expectancy, to any such property or to the income thereof, shall be exempt.

(2) Property of the clear value of ten thousand (\$10,000.00) dollars transferred to the widow or to a minor child of the decedent, and of four thousand (\$4,000.00) dollars transferred to each of the other persons described in the first subdivision of section two shall be exempt.

(3) Property of the clear value of two thousand (\$2,000.00) dollars transferred to each of the persons described in the second subdivision of section two shall be exempt.

(4) Property of the clear value of one thousand five hundred (\$1,500.00) dollars transferred to each of the persons described in the third subdivision of section two shall be exempt.

(5) Property of the clear value of one thousand (\$1,000.00) dollars transferred to each of the persons described in the fourth subdivision of section two shall be exempt.

(6) Property of the clear value of five hundred (\$500.00) dollars transferred to each of the persons and corporations described in the fifth subdivision of section two shall be exempt.

§ 7. All taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and if the same are paid within eighteen months, no interest shall be charged and collected thereon, but if not so paid, interest at the rate of ten per centum per annum shall be charged and collected from the time said tax accrued; *provided*, that if said tax is paid within six months from the accruing thereof a discount of five per centum shall be allowed and deducted from said tax. And in all cases where the executors, administrators, or trustees do not pay such tax within eighteen months from the death of the decedent, they shall be required to give a bond in the form and to the effect prescribed in section five of this act for the payment of said tax, together with interest.

§ 8. The penalty of ten per cent per annum imposed by section seven hereof, for the non-payment of said tax, shall not be charged in cases where, in the judgment of the court, by reason of claims made upon the estate, necessary litigation, or other unavoidable cause of delay, the estate of any decedent, or a part thereof, cannot be settled at the end of eighteen months from the death of the decedent; and in such cases only seven per cent per annum shall be charged upon the said tax from the expiration of said eighteen months until the cause of such delay is removed, after which ten per cent interest per annum shall again be charged until the tax is paid; but litigation to defeat the payment of the tax shall not be considered necessary litigation.

Chapter LXXXV, Laws of 1905, amended section 1669 of the Code of Civil Procedure of the State of California, relating to payment of taxes and decrees of distribution of estates.

The amount of tax collected during the year 1904 was \$565,107, the interest collected, \$17,229, making a total of \$582,336. This tax represented 529 decedents. In 1905 the tax amounted to \$241,382 which with interest of \$6,192 aggregated \$247,574, covering 421 decedents.

Colorado.

The Inheritance Tax Law of Colorado, enacted in 1902, taxes lineal as well as collateral beneficiaries, the assessments being graduated according to degree of relationship and amount of bequest. The sum of \$8,632 was collected in 1904 and \$46,046 in 1905. No separate records as to interest or decedents are kept. In May, 1906, the State Supreme Court rendered a decision that will greatly lessen the tax revenue. The Court held that taxing an estate before it was apportioned among the beneficiaries was invalid.

Connecticut.

The original Collateral Inheritance Tax Law of Connecticut passed in 1889 was repealed in 1897. The third amendment to the law was made in 1903. The amendment of 1905 changed section two of chapter 63 of the Public Acts of 1903 regulating certain duties of executors, administrators or trustees appointed by law.

The aggregate inheritance tax collected in 1904 was \$265,781 for 495 decedents, while in 1905 it had increased to \$284,117, covering 528 decedents.

Delaware.

So many exemptions are made in the Collateral Inheritance Tax of Delaware that the revenue derived therefrom is very small. Only strangers in blood to the testators are taxed, and all estates whose value does not exceed \$500 are exempt.

For the year 1904 the receipts from this source amounted to \$3,272. Like data for 1905 are not available.

Hawaii.

The Inheritance Act of Hawaii, passed in 1893, exempted lineal descendants and public and private schools. On April 26, 1905, a new inheritance tax law was passed known as Act 102, entitled "An Act relating to taxes on gifts, legacies, inheritances, bequests, devises, successions and transfers made in contemplation of death; providing for their establishment and collection and for the enforcement of liens created by this act and for suits to quiet title against claims or liens arising hereunder; and repealing chapter 100 of the Revised Laws of Hawaii entitled 'Inheritance Tax.'" The more important sections of the measure follow:

§ 1. All property which shall pass by will or by the intestate laws of this Territory, from any person who may die seized or possessed of the same while a resident of this Territory, or which, being within this Territory, shall so pass from any person who may so die while not a resident of this Territory, or which, or any interest in or income from which shall be transferred by deed, grant, sale or gift, made in contemplation of the death of the grantor, vendor or bargainor, or intended to take effect in possession or enjoyment after death, to any person or persons, or to any body politic or corporate, in trust or other-

wise, or by reason whereof any person or body politic or corporate shall become beneficially entitled, in possession or expectancy, to any property, or to the income thereof, shall be and is subject to a tax hereinafter provided for, to be paid to the Treasurer of the Territory of Hawaii as hereinafter directed, for the use of the Territory; and such tax shall be and remain a lien upon the property passed or transferred until paid and the person to whom the property passes or is transferred and all administrators, executors, and trustees of every estate so transferred or passed shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed. The tax so imposed shall be upon the market value of such property at the rates hereinafter prescribed and only upon the excess over the exemptions hereinafter granted.

Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this Act, such appointment, when made, shall be deemed a transfer taxable under the provisions of this Act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this Act shall be deemed to take place to the extent of such omissions or failures, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

When the beneficial interest to any property or income therefrom shall so pass to or for the use of his or her father, mother, husband, wife, child, grandchild, or any child adopted as such in conformity with the laws of the Territory of Hawaii, the rate of the tax shall be Two Per Cent of the fair market value of such property, received by each person, in excess of One Thousand Dollars; in all other cases the rate of tax shall be: Five per cent of the fair market value of such property in excess of Five Hundred Dollars.

§ 2. All property transferred to societies, corporations, and institutions now or hereafter exempted by law from taxation, or to any public corporation, or to any society, corporation, institution, or association of persons engaged in or devoted to any charitable, benevolent, educational, public or other like work (pecuniary profit not being its object or purpose), or to any person, society, corporation, institutions, or associations of persons in trust for or to be devoted to any charitable, benevolent, educational, or public purpose, by reason whereof any such person or corporation shall become beneficially entitled, in possession or expectancy, to any such property or to the income thereof shall be exempt from this tax.

§ 4. Whenever a decedent appoints or names one or more executors or trustees, and makes a bequest or devise of property to them in lieu of commissions or allowances, which otherwise would be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess over and above the exemptions herein provided for shall be liable to said tax; and the Circuit Judge at Chambers, before whom the probate proceedings are pending, shall fix the compensation.

§ 5. All taxes imposed by this Act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and if the same are paid within eighteen months, no interest shall be charged and collected thereon, but if not so paid, interest at the rate of ten per centum per annum shall be charged and collected from the time said tax accrued; provided, that if said tax is paid within six months from the accruing thereof a discount of five per centum shall be allowed and deducted from said tax. And in all cases where the executors, administrators, or trustees do not pay such tax within eighteen months from the death of the decedent, they shall be required to give a bond in the form and to the effect prescribed in Section 3 of this Act for the payment of said tax, together with interest.

§ 6. The penalty of ten per cent per annum imposed by Section 5 hereof, for the non-payment of said tax shall not be charged in cases where, in the judgment of the court, by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, the estate of any decedent, or a part thereof, cannot be settled at the end of eighteen months from the death of the decedent; and in such cases only seven per cent per annum shall be charged upon the said tax from the expiration of said eighteen months until the cause of such delay is removed, after which ten per cent interest per annum shall again be charged until the tax is paid; but litigation to defeat the payment of the tax shall not be considered necessary litigation.

§ 8. All executors, administrators, and trustees shall have full power to sell so much of the property of the decedent as will enable them to pay said tax, in the same manner as they may be enabled by law to do for the payment of debts of the estate, and the amount of said tax shall be paid as hereinafter directed.

§ 22. Every officer who fails or refuses to perform, within a reasonable time, any and every duty required by the provisions of this Act, or who fails or refuses to make and deliver within a reasonable time any statement or record required by this Act, shall forfeit to the Territory of Hawaii the sum of One Thousand Dollars, to be recovered in an action brought by the Attorney General in the name of the Territory.

§ 23. Chapter 100 of the Revised Laws of Hawaii relating to Inheritance Tax and all amendments thereto and all laws and parts of laws in conflict with this Act are hereby expressly repealed.

§ 24. The words "estate" and "property" as used in this Act shall be taken to mean the real and personal property or interest therein of the testator, intestate, grantor, bargainor, vendor, or donor passing or transferred to individuals, legatees, devisees, heirs, next of kin, grantees, donees, vendees, or successors and shall include all personal property within or without the Territory. The word "transfer"

as used in this Act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift, or appointment in the manner herein described. The word "decendent" as used in this Act shall include the testator, intestator, grantor, bargainor, vendor, or donor.

The amount of tax collected in 1904 (under the old law) was \$2,364; the number of decedents represented was six. The amount of tax collected in 1905 (under the new law) was \$6,149, representing nine decedents.

Illinois.

The original Inheritance Tax Law of Illinois was passed in 1895. The amendment of 1901 exempted bequests to hospitals, religious, educational and charitable institutions, the law as originally passed exempting no gifts from the tax.

In 1904 the tax amounted to \$377,436, representing 324 decedents, while in 1905 the amount was almost twice as great, aggregating \$740,724, representing 346 decedents.

Iowa.

The Inheritance Tax Law of Iowa is now embraced in Chapter 4, Title VII, Code of 1897. Amendments thereto were made in 1898, 1900, 1903, and 1904. The law as amended exempts stepchildren from the inheritance tax, as well as public libraries and hospitals.

The item of interest is not kept separate from the amount of tax collected. In 1904 this aggregated \$110,620, representing 320 decedents; in 1905 the revenue derived from the tax amounted to \$206,330, representing 440 decedents.

Louisiana.

The Legislature of Louisiana of 1904 enacted a measure taxing gifts by inheritance. The State Constitution (Articles 235 and 236 which are quoted herewith, together with the law of 1904) provided for a direct collateral inheritance tax for the support of the public schools. No measures were taken to collect the tax under constitutional provisions.

Art. 235. The Legislature shall have power to levy, solely for the support of the public schools, a tax upon all inheritances, legacies and donations; provided, no direct inheritance, or donation, to an ascendant or descendant, below ten thousand dollars in amount or value shall be so taxed; provided further, that no such tax shall exceed three per cent for direct inheritances and donations to ascendants or descendants, and ten per cent for collateral inheritances, and donations to collaterals or strangers; provided, bequests to educational, religious, or charitable institutions shall be exempt from this tax.

Art. 236. The tax provided for in the preceding article shall not be enforced when the property donated or inherited shall have borne its just proportion of taxes prior to the time of such donation or inheritance.

Act 45, 1904:

§ 1. Be it enacted by the General Assembly of the State of Louisiana; That there is now and shall hereafter be levied, solely for the support of the public schools, a tax upon all inheritances, legacies and donations, provided no direct inheritance, or donation, to an ascendant or descendant, below ten thousand dollars in amount or value, shall be so taxed; a special inheritance tax, of three per cent on direct inheritances and donations to ascendants or descendants and ten per cent for collateral inheritances and donations to collaterals or strangers; provided bequests to educational, religious or charitable institutions

shall be exempt from this tax and provided further that this tax shall not be enforced when the property donated or inherited shall have borne its just proportion of taxes prior to the time of such donation or inheritance; this tax to be collected on all successions not finally closed and administered upon and on all successions hereafter opened.

§ 2. Be it further enacted, etc., That it shall be the duty of different judges throughout the State exercising probate jurisdiction, to require satisfactory proof before them that the succession or estate is not liable to the inheritance tax, before they shall grant a discharge to the administrator, executor, or other officer in charge of said succession and before he shall grant an order placing the heirs in possession.

§ 3. Be it further enacted, etc., That in all cases where the inheritance tax appears to be due, it shall be the duty of the administrator, executor, or other officer in charge of the succession, or of the heir to pay over to the Tax Collector of the parish where the succession is opened the full amount of said inheritance tax and to present the receipt to the Judge before obtaining a discharge or of being put in possession of the estate; the surety on the bond of the administrator, executor or other officer in charge of the estate shall be liable *in solido* with the officers for the full amount of the inheritance tax; such taxes shall be distributed to the several parishes in accordance with Article 248 of the Constitution.

§ 4. Be it further enacted, etc., That it shall be the duty of the parish superintendent and of the president of the school board of the City of New Orleans to see that this act be carried out, and that the full amount of the inheritance tax be duly collected, and it shall be the duty of the District Attorney for the various parishes throughout the State, when called upon by the parish superintendent or the president of the school board in the Parish of Orleans, to take proceedings to enforce the provisions of this act.

§ 5. Be it further enacted, etc., That the funds thus realized shall not be budgeted against, except at the end of the year when the same shall have been realized, this being an uncertain and contingent source of revenue.

§ 6. Be it further enacted, etc., That this act shall take effect from and after its passage and all laws contrary thereto and in conflict with the same are hereby repealed.

The amount of tax collected during the first year, 1904, was \$10,694, while the amount in 1905 was \$57,001. These amounts represent the net proceeds paid into the State Treasury, after deducting the commissions of the tax collectors for making the collections.

Maine.

The Inheritance Tax Law of Maine, enacted in 1893 and subsequently amended, is collateral and not lineal, inasmuch as all beneficiaries, except strangers to the blood, are exempt. The law also exempts educational, charitable, religious and benevolent institutions.

Chapter 124 of the Public Laws of Maine of 1905 amends chapter 8 of the Revised Statutes by adding certain sections providing for the better collection of collateral inheritance taxes.

The amount of the tax collected in 1904 was \$73,899, representing 151 decedents, while that collected in 1905 was smaller, being \$69,076, although the number of decedents covered (212) was considerably larger. No interest is recorded as being collected in either year.

Maryland.

Maryland and Virginia followed Pennsylvania in enacting an Inheritance Tax Law. This was done in 1844 and subsequently amended up to 1894. The lineal descendants of a decedent are exempt from the tax, and only bequests in excess of \$500 are liable for such tax. The amount of tax on collateral inheritances collected for the year 1904 was \$91,559, and for 1905 the amount aggregated \$76,665. There was no interest collected on the tax in either year. No record is made of the number of decedents.

Massachusetts.

The original Collateral Legacy and Succession Tax Law of Massachusetts was enacted in 1891, incorporated under the Revised Laws as chapter 15, and amended in 1892, 1895, 1896, 1900, 1901, 1903, and 1905. There were laws passed pertaining to the subject in 1904 and 1905. The Act of 1904 authorized the Treasurer and Receiver General to effect settlements of taxes on collateral legacies or successions in certain cases.

We quote the law as follows :

§ 1. In all cases where there has been or shall be a bequest or devise of property to or for the use of a father, mother, husband, wife, lineal descendant, brother, sister, an adopted child, a lineal descendant of an adopted child, the wife or widow of a son, or the husband of a daughter, for life or for a term of years, which gives to such tenant for life or term of years the power of appointing by deed or will or both the further disposition of such property or any part thereof, the treasurer and receiver general may, with the approval of the attorney general, effect such settlement of the tax on the interest of any unascertained appointees under such power and of any unascertained person who may take in default of appointment under such power, as he shall deem to be for the best interests of the Commonwealth; and payment of the sum so agreed upon shall be a full satisfaction of such tax.

The amendment of 1905 to the Revised Laws known as chapter 367 related to appraisals and payment of fees in the taxation of collateral legacies and successions. This amendment follows :

Section sixteen of chapter fifteen of the Revised Laws is hereby amended by inserting after the word "final," in the seventh line, the words:—One half of,— by inserting after the word "general," in the ninth line, the words:—and one half of said fees shall be paid by the other party or parties to said proceeding,— and by adding at the end of said section the words:—*provided, however*, that in all proceedings arising under this section said probate court, upon agreement of parties or when in the opinion of the court the nature of the property makes it advisable, may appoint a single disinterested appraiser who shall upon oath appraise such property as hereinbefore provided,— so as to read as follows:—*Section 16.* Said tax shall be assessed upon the actual value of said property as found by the probate court. Upon the application of the treasurer and receiver general or of any party interested in the succession, the probate court shall appoint three disinterested appraisers who, first being sworn, shall appraise such property at its actual market value and shall make return thereof to said court. Such return, when accepted by said court, shall be final. One half of the fees of said appraisers, as determined by the judge of said court, shall be paid by the treasurer and receiver general, and one half of said fees shall be paid by the other party or parties to said proceeding. The value of an annuity or life estate shall be determined by the "Actuaries' Combined Experience Tables," at four per cent compound interest: *provided, however*, that in all proceedings arising under this section said probate court, upon agreement of parties or when in the opinion of the court the nature of the property makes it advisable, may appoint a single disinterested appraiser who shall upon oath appraise such property as hereinbefore provided.

Chapter 470 of the Acts of 1905 also amended chapter 15 of the Revised Laws and exempted from the collateral legacy tax property given in trust for the benefit of a city or town for public purposes. The law follows :

§ 1. Section one of chapter fifteen of the Revised Laws is hereby amended by inserting after the word "to," in the twelfth line, the words:—or for the use of,— so as to read as follows:—*Section 1.* All property within the jurisdiction of the Commonwealth, corporeal or incorporeal, and any interest therein, whether belonging to inhabitants of the Commonwealth or not, which shall pass by will, or by the laws regulating intestate succession, or by deed, grant, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust, except to or for the use of the father, mother, husband, wife, lineal descendant, brother, sister, adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter, of a decedent, or to or for the use of charitable, educational or religious societies or institutions, the property of which is by law exempt from taxation, or to or for the use of a city or town for public purposes, shall be subject to a tax of five per cent of its value, for the use of the Commonwealth; and administrators,

executors and trustees, and any such grantees under a conveyance made during the grantor's life, shall be liable for such taxes, with interest, until the same have been paid; but no bequest, devise or distributive share of an estate, unless its value exceeds five hundred dollars, shall be subject to the provisions of this chapter.

In the Legislature of 1906 the bill to exempt from the collateral legacy tax property given in trust for public charitable purposes in the Commonwealth was passed to be engrossed on May 23.

The amount of tax collected in 1904 was \$561,725; the interest was \$13,708, totalizing \$575,433 and representing 760 decedents. The tax in 1905 amounted to \$694,181; the interest to \$12,375, the total being \$706,556. The number of decedents approximated 850.

We here present a table showing the amount of tax and interest thereon from the time the law went into effect to 1905.

YEARS.	Tax	Interest	Total
1892,	\$13,855	-	\$13,855
1893,	59,419	-	59,419
1894,	239,369	\$7,761	247,130
1895,	419,177	11,679	430,856
1896,	275,573	3,344	278,917
1897,	501,360	6,792	508,152
1898,	563,672	8,423	572,095
1899,	478,759	6,104	484,863
1900,	397,940	6,460	404,400
1901,	506,093	8,044	514,137
1902,	427,753	5,957	433,710
1903,	506,147	12,479	518,626
1904,	561,725	13,708	575,433
1905,	694,181	12,375	706,556

It will be seen from the above table that there was comparatively little difference in the amount of revenue derived from this source annually, the greatest revenue being in 1905. The amount collected in the 14 years that the law has been operative was \$5,748,149.

Michigan.

The amendments passed in 1903 to the Inheritance Tax Law of Michigan made practically a new law for the State, inasmuch as all but one section was changed. The original law was passed four years previous to this date. There have been no amendments subsequent to 1903.

The amount of tax collected in 1904 was \$165,271: the amount of interest collected thereon was \$8,835, aggregating \$174,106; the number of decedents was 745. The revenue derived from the tax in 1905 was somewhat greater than in the previous year, amounting to \$207,707; the interest thereon was \$5,767, making a total of \$213,474. The decedents represented by this tax numbered 805.

Minnesota.

The original Inheritance Tax Law of Minnesota was passed in 1897 as chapter 293. Laws of 1901 and 1902 also related to the subject of inheritances. The laws of 1897 and 1901 were declared unconstitutional by the Supreme Court, while the law of 1902 was declared invalid for the same reason by the Attorney General. The Legislature of 1905

under chapter 288 enacted a law for the taxation of inheritances which has been declared constitutional by the Supreme Court. We quote the first eight sections of the law :

§ 1. A tax shall be and is hereby imposed upon all inheritances, devises, bequests, legacies and gifts of every kind and description, of any and all persons and corporations, the value of which exceeds ten thousand (\$10,000), and upon such excess only.

§ 2. Such tax shall be computed upon the full and true value of such inheritance, devise, bequest, legacy or gift, above such excess, at the following rates, viz. :

1. When such valuation is over ten thousand dollars (\$10,000) and less than fifty thousand dollars (\$50,000), the rate shall be one and one-half ($1\frac{1}{2}$) per cent thereof.

2. When such valuation is fifty thousand dollars (\$50,000) or over and less than one hundred thousand dollars (\$100,000), the rate shall be three (3) per cent thereof.

3. When such valuation is one hundred thousand dollars (\$100,000) or over, the rate shall be five (5) per cent thereof.

§ 3. All taxes imposed by this act shall take effect at and upon the death of the decedent or donor and shall be due and payable at the expiration of one (1) year from such death, except as otherwise provided in this act; *provided, however*, that taxes upon any devise, bequest, legacy or gift limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the full and true value thereof cannot be ascertained at or before the time when the taxes become due and payable as aforesaid, shall accrue and become due and payable when the person or corporation beneficially entitled thereto shall come into actual possession or enjoyment thereof.

§ 4. Any administrator, executor or trustee having in charge or in trust any property for distribution embraced in or belonging to any inheritance, devise, bequest, legacy or gift, subject to the tax thereon as imposed by this act, shall deduct the tax therefrom, and within thirty days thereafter he shall pay over the same to the county treasurer as herein provided.

If such property be not in money, he shall collect the tax on such inheritance, devise, bequest, legacy or gift, upon the appraised value thereof, from the person entitled thereto.

He shall not deliver, or be compelled to deliver, any property embraced in any inheritance, devise, bequest, legacy or gift, subject to tax under this act, to any person until he shall have collected the tax thereon.

§ 5. The tax imposed by this act upon inheritances, devises, bequests or legacies shall be paid to the treasurer of the county in which the probate court having jurisdiction, as herein provided, is located; and the tax so imposed upon gifts shall be payable to the state treasurer, and the treasurer to whom the tax is paid shall give the executor, administrator, trustee or person paying such tax, duplicate receipts therefor, one of which shall be immediately transmitted to the state auditor, whose duty it shall be to charge the treasurer so receiving the tax with the amount thereof; and where such tax is paid to the county treasurer he shall seal said receipt with the seal of his office and countersign the same and return it to the executor, administrator or trustee, whereupon it shall be a proper voucher in the settlement of his accounts.

No executor, administrator or trustee shall be entitled to a final accounting of an estate, in the settlement of which a tax may become due under the provisions of this act, until he shall produce a receipt, so sealed and countersigned by the state auditor, or a certified copy of the same. All taxes paid into the county treasury under the provisions of this act shall immediately be paid into the state treasury upon the warrant of the state auditor and shall belong to and be a part of the revenue fund of the state.

§ 6. Every tax imposed by this act shall be a lien upon the property embraced in any inheritance, devise, bequest, legacy or gift until paid, and the person to whom such property is transferred and the administrators, executors and trustees of every state embracing such property shall be personally liable for such tax, until its payment, to the extent of the value of such property.

§ 7. If such tax is not paid within one year from the accruing thereof, interest shall be charged and collected thereon at the rate of seven (7) per centum per annum from the time the tax is due, unless, by reason of claims upon the estate, necessary litigation or other unavoidable cause of delay, such tax cannot be determined as herein provided; in such case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which seven (7) per centum shall be charged.

§ 8. Every executor, administrator or trustee shall have full power to sell so much of the property embraced in an inheritance, devise, bequest or legacy as will enable him to pay the tax imposed by this act, in the same manner as he might be entitled by law to do for the payment of the debts of a testator or intestate.

No taxes were paid under this law up to the close of the fiscal year 1905, although a number of estates were in the course of collection, and it is expected that the revenue will be quite large.

Missouri.

There have been no amendments to the Inheritance Tax Law of Missouri subsequent to 1903. In that year and in 1901 amendments were made to the original law which went into effect in 1899.

The amount of tax collected in 1904 was \$122,030; the amount collected in 1905 was \$305,551. No separate record is made of the amount of interest collected upon unpaid taxes or the number of decedents represented by the tax.

Montana.

The Inheritance Tax Law of Montana, passed in 1897, is somewhat different in its nature from the laws of many of the other States. Personal property to relatives is taxed one per cent on amounts in excess of \$7,500; collateral heirs pay five per cent on amounts in excess of \$500. The tax is divided between the State Treasury and the County Treasury, 60 per cent going to the former and 40 per cent to the latter.

The amount of tax collected in 1904 was \$8,096, representing 23 decedents; in 1905, the tax aggregated \$5,434, representing 32 decedents. There was no interest collected during the two years specified.

Nebraska.

The Inheritance Tax Law of Nebraska, enacted in 1901, is not important as a revenue factor. The amounts subject to tax vary according to circumstances, the direct lineal descendants being taxed on amounts in excess of \$10,000, the lineal descendants more remote on amounts in excess of \$2,000, while collateral heirs pay upon all bequests in excess of \$500.

Up to 1904 only \$4,189 had been paid under this law. In 1904 \$2,344 was paid, while \$4,240 was paid in 1905.

In 1905 the Inheritance Tax Law of Nebraska was amended, making the tax payable to the county for use of the road building fund and refunding to the several counties the amounts previously paid into the State Treasury.

New Hampshire.

An Act imposing a tax on collateral legacies and successions in New Hampshire was passed in 1905 as chapter 40. The most important sections follow:

§ 1. All property within the jurisdiction of the state, real or personal, and any interest therein, whether belonging to inhabitants of the state or not, which shall pass by will, or by the laws regulating intestate succession, or by deed, grant, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust, except to or for the use of the father, mother, husband, wife, lineal descendant, brother, sister, adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter, of a decedent, or to or for the use of charitable, educational or religious societies or institutions in this state the property of which is by law exempt from taxation, or to a city or town in this state for public purposes, shall be subject to a tax of five per cent of its value, for the use of the state; and administrators, executors and trustees, and any such grantees under a conveyance made during the grantor's life, shall be liable for such taxes, with interest, until the same have been paid.

§ 2. If a person bequeaths or devises property to or for the use of a father, mother, husband, wife, lineal descendant, brother, sister, an adopted child, the lineal descendant of an adopted child, the wife or widow of a son, or the husband of a daughter, for life or for a term of years, with the remainder to a collateral heir or to a stranger to the blood, the value of such particular estate shall, within three months after the appointment of the executor, administrator or trustee, be appraised in the manner provided in section 16 and deducted from the appraised value of such property, and the remainder shall be subject to a tax of five per cent of its value.

§ 3. If a testator gives, bequeaths or devises to his executors or trustees any property otherwise liable to said tax, in lieu of their compensation, the value thereof in excess of reasonable compensation, as determined by the probate court upon the application of any interested party or the state treasurer shall nevertheless be subject to the provisions of this chapter.

§ 4. Taxes imposed by the provisions of this chapter shall be payable to the state treasurer by the executors, administrators or trustees, at the expiration of two years after the date of their giving bond; but if legacies or distributive shares are paid within the two years, the taxes thereon shall be payable at the same time. If the probate court has ordered the executor or administrator to retain funds to satisfy a claim of a creditor, the payment of the tax may be suspended by the court to await the disposition of such claim. If the taxes are not paid when due, interest at the rate of ten per cent shall be charged and collected from the time the same became payable; and said taxes and interest shall be and remain a lien on the property subject to the taxes until the same are paid.

§ 5. An executor, administrator or trustee holding property subject to said tax shall deduct the tax therefrom or collect it from the legatee or person entitled to said property, and he shall not deliver property or a specific legacy subject to said tax until he has collected the tax thereon. An executor or administrator shall collect taxes due upon land which is subject to tax under the provisions hereof from the heirs or devisees entitled thereto, and he may be authorized to sell said land according to the provisions of section 8 if they refuse or neglect to pay said tax.

§ 6. If a legacy subject to said tax is charged upon or payable out of real estate, the heir or devisee, before paying it, shall deduct said tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a charge upon said real estate until it is paid. Payment thereof may be enforced by the executor, administrator or trustee in the same manner as the payment of the legacy itself could be enforced.

§ 7. If a pecuniary legacy is given to any person for a limited period, the executor, administrator or trustee shall retain the tax on the whole amount; but if it is not in money, he shall apply to the probate court having jurisdiction of his accounts to make an apportionment, if the case requires it, of the sum to be paid into his hands by such legatee on account of said tax, and for such further orders as the case may require.

§ 8. The probate court may authorize executors, administrators and trustees to sell the real estate of a decedent for the payment of said tax in the same manner as it may authorize them to sell real estate for the payment of debts.

As the law is so recent there have been few final settlements and payments of the tax made, although in the early part of 1906 nearly 300 cases were pending.

New Jersey.

The nature of the Collateral Inheritance Tax Law of New Jersey is somewhat similar to that of Massachusetts, inasmuch as direct heirs and all religious, benevolent and charitable institutions are exempt from payment. The law was passed originally in 1894. Four years later a supplement was made to the Act exempting certain gifts and legacies. Amendments were made in 1902 and in 1903.

The amount of tax collected in New Jersey in 1904 from this source amounted to \$438,635, representing over 300 decedents, while in 1905 the amount collected was \$202,668, covering about 400 decedents.

New York.

The original Inheritance Tax Law was passed in 1885 as chapter 483. Subsequent enactments were made until in 1891 a tax of one per cent was imposed upon personal property to lineal descendants. In 1892 the Act was repealed and the Transfer Tax Law was enacted. Amendments were made up to 1905, chapter 368 of the Laws of 1905 being a re-enactment of the whole measure.

In order that the changes made by the Act of 1905 may be thoroughly understood a circular embodying a full explanation of the changes was issued by the Comptroller of New York State. The contents of the circular follow :

The statute relating to transfer and inheritance taxes has been amended and re-enacted by chapter 368 of the laws of 1905, a copy of which I enclose herewith.

This act became a law May 4, 1905, to take effect June 1, 1905, and I take the liberty of calling your attention at this time to the changes therein. Although an examination of the act might indicate many

new provisions in the existing statute, the actual changes in the substantive law are few—most of the amendments being simply changes in phraseology, or by reason of the re-arrangement of the various provisions, *i.e.*, taking certain provisions from one section and embodying the same in another, with provisions of a similar nature, so as to make a more logical and consistent arrangement, and, therefore, more available for reference.

The more important changes are as follows:

1. The existing provision of § 221 relating to "mutually acknowledged relationship," is further qualified by inserting the words, "and provided, also, that the parent of such child shall be deceased when such relationship commenced." This provision is made to avoid the anomalous condition which has sometimes been established of a person being enabled for the purpose of obtaining exemption under the transfer tax law to sustain the relationship of child to more than one father or mother.

2. § 221 of the act as amended also exempts devises or bequests to "educational, charitable, missionary, benevolent, hospital or infirmity corporations," including the same in the absolute exemption given by the previous statute to a bishop or religious corporation. The additional exemption will only apply to bequests or devises by decedent dying subsequent to June 1, and I apprehend that the rule laid down in the matter of Prime, 136 N. Y. 347, limiting the exemptions to religious corporations to those incorporated under the laws of this state, will also be held to apply to the exemptions added by this act.

3. § 226 of the former statute providing for deferred payments is omitted, inasmuch as the provisions of such section are now obsolete since the enactment of chap. 76 of the laws of 1899.

4. § 227 providing for the liabilities of certain corporations has been amended so as to impose further conditions and requirements upon trust companies, etc., relating to the transfer of stock or other property of decedents.

5. The last provision in the old § 230 providing for the taxation of remainders vesting prior to May 1, 1892, has been omitted, inasmuch as such provision was declared unconstitutional in the matter of Peil, 171 N. Y., p. 48.

6. § 231 requires the surrogate to "forward to the State Comptroller a copy of the original taxing order and also copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption," instead of forwarding simply notices of assessment of the tax as heretofore.

7. By § 234, assistants and clerks in the 12 counties therein mentioned are appointed by the Comptroller upon the recommendation of the surrogate, instead of by the surrogate, as heretofore.

The other changes, as already mentioned, relate to changes in phraseology, form or rearrangement of the provisions already existing.

I believe the statute as re-enacted will be found by you to be more available for reference than heretofore; and I have thus called your attention to the actual changes of the statute in the belief that such explanation might be of assistance to you in transfer tax matters coming to you for your consideration.

The Comptroller in the Report for 1904 remarks:

In the discussion of the liquor tax law and transfer tax law public sentiment appears to sustain both, and criticism is directed more to correct administrative details and enforce their provisions than for any radical alteration. It is not believed that any one conversant with public affairs would seriously urge a repeal of either statute. The transfer taxes while fluctuating in volume are essential to the revenues, and under the limitations are imposed without causing hardship to individuals upon interests never oppressed by taxation and abundantly able to pay.

The total amount of tax, including interest, collected during the year 1904 was \$5,792,830 gross from bequests of 4,682 decedents. The total amount of the tax collected in 1905 was \$5,010,434, representing 5,431 decedents.

In the Report for 1905 (the Bureau being favored with an advance copy) we note:

The net receipts, although \$801,001 less than in 1904, show a comparison which is satisfactory, as during 1905 no exceptionally large taxes were paid, whereas in the previous year 27 per cent of the gross payments was made by four estates (\$1,559,464). The receipts due to the amendment (Chapter 41, Laws of 1903) taxing the transfer of real property passing to the one per cent class were \$637,872, which more than justified the estimate of the department as to the effect of the statute. This is believed to be a fair average return from such source.

North Carolina.

The Inheritance Tax Law of North Carolina does not form an important factor in the source of revenue for the State. This law, originally passed in 1901, was ingrafted in the Revenue Act in 1903.

The amount of tax collected in 1904 amounted to \$16,000, representing 18 decedents, and although in 1905 the number of decedents was increased by three, the tax shows a decrease of over \$10,000, the total amount collected in said year aggregating \$5,324.

North Dakota.

The Collateral Inheritance Tax Law of North Dakota, passed in 1903, besides exempting lineal descendants and charitable, educational, and religious institutions and societies within the State, exempted all bequests under \$25,000, and imposed a tax of two per cent on all estates in excess of \$25,000. The State Treasurer writes us that the 1903 law is still in force and has not been amended, but there have been no collections to this fund of any kind.

Ohio.

The first Direct Inheritance Act of Ohio was passed in 1894. This act was declared unconstitutional in 1895, and money was subsequently refunded. The Collateral Inheritance Tax Act was passed in 1893 and amended in 1894. This act exempts bequests to all lineal heirs, as well as those to State, city, town or county for public purposes, and bequests to public institutions. The Russell Inheritance Tax Law, approved April 25, 1904, follows:

AN ACT TO IMPOSE A TAX UPON THE RIGHT TO SUCCEED TO, OR INHERIT, PROPERTY.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. The right to succeed to or inherit property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, including annuities, which shall pass by will or by the inheritance laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to the use of the father, mother, husband, wife, brother, sister, niece, nephew, lineal descendant, adopted child, or person recognized as an adopted child and made a legal heir under the provisions of section 4182 of the Revised Statutes of Ohio, or the lineal descendant thereof, the lineal descendant of any adopted child, the wife or widow of a son, the husband of a daughter of a descendant, or to any one in trust for such person or persons, shall be taxed as follows, to wit: Upon the value of the property exceeding three thousand dollars, succeeded to or inherited by any person, two per centum on such excess; such tax to be borne by the person so succeeding to or inheriting the same in the manner herein provided. And all administrators, executors and trustees shall be liable for all such taxes, with interest as hereinafter provided, until the same shall have been fully paid. Such taxes shall become due and payable immediately upon the death of the decedent, and shall at once become a lien upon said property.

SECTION 2. All taxes imposed by this act shall be paid into the state treasury by the executors, administrators or trustees, or other persons charged with the payment thereof, and if said taxes are not paid within one year after the death of said decedent, interest at the rate of six per centum shall be thereafter charged and collected thereon; and if said taxes are not paid at the expiration of eighteen months after the death of said decedent, it shall be the duty of the prosecuting attorney of the county upon the direction of the attorney-general to institute the necessary proceedings to collect the same in the court of common pleas in the county wherein said taxes remain unpaid, after first being notified in writing by the auditor of state of the nonpayment of such taxes; but if said taxes are paid before the expiration of one year after the death of said decedent, a discount at the rate of one per cent per month for each full month that payment shall have been made prior to the expiration of said year, shall be allowed on the amount of taxes found to be due under the provisions of this act.

SECTION 3. Any administrator, executor, or trustee having in charge or trust any property subject to such tax shall deduct the tax therefrom, or shall collect the tax thereon from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property, subject to said tax, to any person until he has collected the tax thereon.

SECTION 4. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a lien upon said real estate until it is paid;

and payment thereof shall be enforced by the executor, administrator, or trustee, in the same manner as the payment of the legacy itself could be enforced.

SECTION 5. All administrators, executors, and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

SECTION 6. Within ten days after the filing of the inventory of every estate subject to a tax under the provisions of this act, the judge of the court of probate in which such inventory is filed, shall make and forward to the auditor of state a copy of such inventory, with the appraisal of said estate, who shall collect such taxes and pay the same into the state treasury, to the credit of the general revenue fund.

SECTION 7. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator or trustee of the decedent shall inform the probate judge thereof within three months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month from the time that it does so become known to him.

The above law was repealed April 16, 1906. In 1904, the sum of \$55,794 was collected, representing 53 decedents, and in 1905 the tax amounted to \$383,953 on bequests from 666 decedents.

Oregon.

The Legislature of 1903 passed a law taxing inheritances, both lineal and collateral, the rates of tax varying according to the degree of kinship and the amount of bequest. An amendment to the law provides that bequests to persons to be held in trust for benevolent, charitable or educational institutions shall be exempt from any taxation.

The amount of tax collected in 1904 was \$8,162; the number of decedents represented by the tax was 27. In 1905 the tax amounted to \$23,523, the decedents numbering 42.

Pennsylvania.

Pennsylvania is the oldest State in the Union in having a Collateral Inheritance Tax. The law was passed in 1826. Many amendments have been made to the act since that time, the last being passed on April 22, 1905. This measure was enacted to relieve the children of the former husband or wife from the payment of the Collateral Inheritance Tax.

The net amount received from this source after all expenses of collections were paid was \$1,080,578 in 1904, and in 1905, \$1,677,185, the number of decedents being approximately the same in both years, *i.e.*, 3,600.

Porto Rico.

There has been no change in the Inheritance Tax Law of Porto Rico since its enactment in 1901. The amount of tax collected in 1904 was \$8,422, the interest thereon being \$18. The number of decedents represented by this tax was 89. In 1905 the tax was very much larger being \$13,185, the interest being \$123, making a total of \$13,308. This amount represented 99 decedents.

South Dakota.

The law relating to the taxation of gifts, legacies, and inheritances in South Dakota was approved March 6, 1905. We quote certain sections of the law, as follows:

CHAPTER 54. (S. B. 160.)

RELATING TO TAXATION OF GIFTS, LEGACIES AND INHERITANCES.

§ 1. That all property, real, personal and mixed, which shall pass by will or by the intestate laws of this state, or according to the provision of any statute in this state, from any person who may die seized or possessed of the same while a resident of this state, or if decedent was not a resident of this state at the time of his death, which property, or any part thereof, shall be within this state, or any interest therein or income therefrom which shall be transferred by deed, grant, sale or gift made in contemplation of the death of the grantor, or bargainor or giver, or intended to take effect in possession or enjoyment after such death, to any person or persons or to any body politic or corporate in trust or otherwise, or by reason whereof any person or any body politic or corporate shall become beneficially entitled, in possession or expectancy, to any property or income thereof, shall be and is subject to a tax at the rate herein-after specified, to be paid to the treasurer of the proper county for the use of the state, and all heirs, legatees and devisees, administrators, executors and trustees shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed.

When the beneficial interest to any property or income therefrom shall pass to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of the son, or husband of the daughter, or any child or children adopted as such in conformity with the laws of the state of South Dakota, or to any person to whom the deceased, for not less than ten years prior to death, stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock; in every such case the rate of tax shall be one dollar on every one hundred dollars of the clear market value of such property received by each person, and at and after the same rate for every less amount. Estates of the clear market value of twenty thousand dollars or less transferred to the widow of the deceased, and five thousand dollars to each of the other persons above mentioned, shall be exempt.

When the beneficial interest to any property or income therefrom shall pass to or for the use of any uncle, aunt, niece, nephew, or any lineal descendant of the same, in every such case the rate of such tax shall be two dollars on every hundred dollars of the clear market value of such property received by each person. Estates of the clear market value of five hundred dollars transferred to each of the persons last above mentioned shall be exempt.

In all other cases the rate shall be as follows: On each and every one hundred dollars of the clear market value of all property and at the same rate for any less amount on all estates of ten thousand dollars and less, four dollars; on all estates of over ten thousand dollars, and not exceeding twenty thousand dollars, six dollars; on all estates over twenty thousand dollars and not exceeding fifty thousand dollars, eight dollars; and on all estates over fifty thousand dollars, ten dollars. Estates of the clear market value of one hundred dollars, transferred to each of the parties mentioned in the last-named class, shall be exempt.

The taxes so imposed by this act shall be upon the clear market value of such property at the rates above prescribed for each class and only upon the excess above the exemption herein provided.

§ 2. When any person shall bequeath or devise any property or interest therein or income therefrom to mother, father, husband, wife, brother, sister, the widow of a son or a lineal descendant during life or for a term of years, or the remainder to the collateral heir of the decedent or to a stranger in blood or body corporate at their decease, or on the expiration of such term the said life estate or estate for a term of years shall not be subject to any tax, and the property so passing shall be appraised immediately after the death at what was the fair market value thereof at the time of the death of the decedent in the manner hereinafter provided, and after deducting therefrom the value of said life estate or term of years the tax prescribed by this act on the remainder shall be immediately due and payable to the treasurer of the proper county, and together with the interest thereon shall be and remain a lien on said property until paid. Provided, that the person or persons or body politic or corporate beneficially interested in the property chargeable with said tax may elect not to pay the same until they shall come into the actual possession or enjoyment of such property, and in that case said person or persons or body politic or corporate shall execute a bond to the state of South Dakota in a penalty three times greater than the amount of said tax, with such surety as the judge of the county court of the proper county may approve, conditioned for the payment of said tax and interest thereon at such time or period as they or their representatives may come into the actual possession or enjoyment of said property; said bond shall be filed in the office of the clerk of the county court of the proper county. Provided, further, that such person shall make a full, verified return of such property and file the same in the office of the clerk of the county court of the proper county within one year from the death of the decedent and within that period enter into such security, and renew the same every five years.

§ 3. All taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and interest at the rate of six per cent per annum shall be charged and collected thereon for such times as said tax is not paid. Provided, that if said tax is paid within twelve months from the accruing thereof, interest shall not be charged or collected thereon, but a discount of five per cent shall be allowed and deducted from said tax, and in all cases where the executors, administrators or trustees do not pay such tax within one year from the death of the decedent they shall be required to give a bond in the form and to the effect prescribed in section two of this act for the payment of said tax, together with interest.

§ 21. The treasurer of each county shall collect and pay the state treasurer all taxes that may be due and payable under this act, who shall give him a receipt therefor, of which collection and payment he shall make a report under oath to the county auditor on the first Monday in March and September of each year, stating for what estate paid, and in such form and containing such particulars as the county auditor may prescribe, and for all said taxes collected by him and not paid to the state treasurer by the first day of October and April of each year, he shall pay interest at the rate of six per cent per annum.

We have not received report as to the amount of tax collected or the operation of the law since it went into effect.

Tennessee.

The Collateral Inheritance and Succession Tax Law of Tennessee was passed in 1893 and amended in 1899 and 1903. The tax is collateral, exempting all lineal relations and charitable, religious, and educational institutions. The Comptroller's Report of the State for 1903-1904 states that the law is a very popular one as a means of raising revenue, and that the justice of such a law is at once apparent when it is borne in mind that the taxes collected from this source are largely on property which has heretofore entirely escaped taxation. Although the constitutionality of the law has been questioned many times the law still holds good.

The receipts for the two years, 1903 and 1904, were \$112,014, as compared with \$71,378 for the previous biennial period.

Utah.

The Inheritance Tax Law of Utah, passed in 1901 as chapter 62, is collateral and lineal in its nature. All bequests over \$10,000 in value are taxable according to law at the rate of five per cent.

The amount of tax collected seems to be growing smaller each year, the revenue in 1904 being \$39,393, a decrease of nearly \$5,000 as compared with the previous year, while the amount collected in 1905 was \$9,972, a decrease of nearly \$30,000 over 1904. The number of decedents represented by the tax in 1904 was 25, and in 1905 the number was 11.

Vermont.

The original law taxing inheritances in Vermont was passed as chapter 46 in 1896. The following law, No. 30, passed in 1904, repealed that of 1896 and is the one now in force. We quote certain sections of the law:

§ 1. Every person other than the father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of an adopted child, the wife or widow of a son, the husband of the daughter of a decedent or a city or town for cemetery purposes; and every charitable, educational or religious society or institution other than such as are created and existing under and by virtue of the laws of this state and having its principal office herein, that shall receive in trust or otherwise any legacy or distributive share comprised of or arising from property or any interest therein passing by will, the law of descent or the decree of a court in this state, from any deceased person who owned such property at the date of his decease shall, except as herein otherwise provided, be subject to a tax for the use of the state equal to five per cent of the value in money of such legacy or distributive share.

§ 2. Every person other than such as are exempted in the preceding section from the payment of the taxes imposed by this act who shall acquire title to real estate or any interest therein by voluntary conveyance or deed of gift made or intended to take effect in possession or enjoyment upon or after the death of the grantor, or who shall by voluntary conveyance or by gift acquire title to personal estate or any interest therein made or intended to take effect and possession or enjoyment upon or after the death of the grantor or donor, shall pay to the state a tax of five per centum of the value in money of such real or personal estate or the interest therein conveyed. Such tax shall be a first lien on the real or personal estate thus conveyed or given until such tax shall have been paid in full.

§ 3. If an inheritance, transfer, succession, legacy or other similar tax shall have been lawfully paid to another state or government other than the United States for or on account of a legacy, distributive share, or any part thereof which shall hereafter be decreed by a probate court of this state to a legatee or heir liable to the tax imposed by section one, such legatee or heir shall be liable to pay to this

state under the provisions of section one only such part of the tax therein imposed as will make the entire taxes both within and without this state based on such portion of a legacy or distributive share taxed in such other state or government equal to five per centum of the total value thereof to be determined as herein provided.

§ 4. No rebate from the full amount of the tax required by section one shall be allowed by the probate court under the provisions of the last preceding section unless the official receipt showing the amount so paid to such other state or government, the date of its payment, the rate, the valuation of all property upon which such tax was computed and a brief description thereof shall have been presented to the probate court.

§ 5. All towns, cities, villages, trustees, official boards and officials therein, corporations, associations and persons that shall receive any legacy in trust or otherwise, the use, income or principal sum of which is to be used for the sole purpose of purchasing, maintaining, caring for or beautifying a burial lot owned by the decedent or wherein himself or any of his kinsmen shall be interred; or for the sole purpose of erecting, caring for or maintaining any monument or other structure thereon, shall be exempt from the payment of all taxes imposed by this act on account of such legacy.

§ 40. All taxes imposed by this act unless herein otherwise provided shall be payable to the state treasurer on or before the expiration of two years from the date of the death of the decedent.

§ 41. When legacies or distributive shares are paid or delivered within the two years to any legatee or heir, the taxes due on account of such legacies or shares shall be paid to the state treasurer at the time such legacies or shares are paid or delivered.

§ 47. Any person who shall neglect or refuse to file the inventory provided in the preceding section shall be subject to a penalty not exceeding ten per cent nor less than five per cent of the value of the property which shall so come into his possession or enjoyment, to be recovered in an action upon this statute brought in the name of the state by the commissioner of state taxes.

§ 48. All taxes not paid to the state treasurer when due under the provisions of this act unless the time for payment thereof shall have been extended by the probate court agreeably to the provisions hereof, shall bear interest from the date at which the same became due and payable until the same is paid.

The amount of tax collected for the fiscal year ending June 30, 1904, was \$37,227, representing 127 decedents. The amount collected in 1905 was \$41,058, representing 141 decedents.

Virginia.

Provisions relating to the imposition and collection of the Collateral Inheritance Tax Law of Virginia are embodied in chapter 148 of the Acts of 1903, this being an act to raise revenue for the support of the government and free public schools and to pay the interest on the public debt. Section 12 provides :

On the probate of every will or grant of administration, not exempt by law, there shall be a tax of one dollar, where the estate, real or personal or mixed, passing by such will or by intestacy of the decedent, shall not exceed one thousand dollars, and for every additional one hundred dollars, or fraction of one hundred, an additional tax of ten cents; and no one shall be permitted to qualify and act as executor or administrator until said tax shall have been paid.

When an estate is committed to a sheriff to be administered, he shall be required to pay said tax as soon as sufficient assets of said estate shall have come into his hands: provided, that said tax shall be charged only upon the value of such estate—real, personal, or mixed—the legal situs of which for taxation was in Virginia during the lifetime of the decedent.

Section 44 of the Tax Law provides for a tax on collateral inheritances, the more important sections of which we quote :

(a) Where any estate within this Commonwealth of any decedent shall pass under his will, or the laws regulating descents and distributions, to any other person or for any other use than to or for the use of the grandfather and grandmother, father, mother, husband, wife, brother, sister, or lineal descendant of such decedent, the estate so passing shall be subject to a tax of five per centum of every hundred dollars' value thereof: *provided, that such tax shall not be imposed upon any property bequeathed or devised where such bequest or devise is exclusively for State, county, municipal, benevolent, charitable, educational, or religious purposes.*

(b) The personal representatives of such decedent shall pay the whole of such tax, except on real estate, to sell which or to receive the rents and profits of which he is not authorized by the will, and the sureties in his official bond shall be bound for the payment thereof.

(c) Where there is no personal estate, or the personal representative is not authorized to sell or to receive the rents and profits of the real estate, the tax shall be paid by the devisee or devisees, or those to whom the estate may descend by operation of law.

(d) Such payment shall be made to the treasurer of the county or city in which certificate was granted such personal representative for obtaining probate of the will or letters of administration.

The amount of tax collected under the Inheritance Tax Law of Virginia, in 1904, was \$12,797; in 1905 the tax collected amounted to \$20,215.

Washington.

The Inheritance Tax Law of Washington, passed in 1901, was amended during the Session of 1905 so that bequests and devises for charitable purposes were exempt from the tax. The inheritance tax amendment follows:

§ 1. All bequests and devises of property within this State when the same is for one of the following charitable purposes, namely: The relief of aged, impotent [indigent] and poor people; maintenance of the sick or maimed or the support or education of orphans or indigent children shall be exempt from the payment of any tax or sum under any inheritance tax law; and any property in this State which has been devised or bequeathed for such charitable purposes, and upon which a State inheritance tax is claimed or is owing, is hereby declared to be exempt from the payment of such tax, and the same is hereby remitted.

Chapter 114 of the Acts of 1905 amended the Inheritance Tax Law of 1901 in the matter of appraisement and appraisers, while a section of chapter 115 of the Session Laws of 1905 related to the enforcement of the direct Inheritance Tax Law.

The amount of tax collected in 1904 was \$25,046 for 74 decedents; in 1905 the tax aggregated \$32,503, representing 97 decedents.

West Virginia.

The Legislature of 1887 passed the original Collateral Inheritance Tax Law of West Virginia. The law was subsequently amended in 1891, and in 1904 an Act was passed enacting Chapter 33 of the Code of West Virginia relating to tax on collateral inheritances, devises, distribution, shares, and legacies.

§ 1. A tax, payable into the treasury of the state, shall be imposed upon the transfer, in trust or otherwise, of any property, or interest therein, real, personal or mixed, except a transfer to or for the use of the father, mother, husband, wife, child, or lineal descendants of the person from whom the property is transferred, or to a person or corporation in trust or use for educational, literary, scientific, religious or charitable purposes, or to the state or any county or municipal corporation thereof for public purposes, if such transfer be

(a) by will or by the laws of this state regulating descents and distributions, from any person who is a resident of the state at the time of his death and who shall die seized or possessed of the property;

(b) by will or by laws regulating descent and distributions, of property within the state, and the decedent was a non-resident of the state at the time of his death;

(c) by a resident or be of property within the state by a non-resident, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor, bargainor or donor, or intended to take effect in possession or enjoyment at or after such death.

(d) If any person shall transfer any property which he owns or shall cause any property, to which he is absolutely entitled, to be transferred to, or vested in, himself and any other person jointly, so that the title therein, or in some part thereof, vests no survivorship in such other person, a transfer shall be deemed to occur and to be taxable under the provisions of this act upon the vesting of such title.

(e) Whenever a person shall exercise by will a power of appointment derived from any disposition of property, such appointment, when made, shall be deemed a transfer taxable under the provisions hereof.

§ 2. The amount of such tax shall be three *per cent* of the market value of the property transferred, if it be transferred to the brother or sister of the decedent, grantor, vendor, bargainor or donor; five *per cent* if to his grandfather or grandmother; and seven and one-half *per cent* if to any other person or to any corporation.

§ 3. The market value of property is its actual market value after deducting debts and incumbrances for which the same is liable, and to the payment of which it shall actually be subjected. In fixing such market value, allowances shall not be made for debts incurred by the decedent, or incumbrances made by him, unless such debts or incumbrances were incurred or created in good faith for an adequate consideration, nor for any debt in respect whereof there is a right to reimbursement from any other estate or person, unless such reimbursement from any other estate or person cannot be obtained.

§ 4. Every devise or bequest ostensibly in payment of a debt of the testator shall be taxable upon the excess in value of the property devised or bequeathed, otherwise liable to such tax, over and above the true amount of such debt. Every devise or bequest to an executor or trustee, purporting to be in compensation for services, shall be taxable upon so much of the value of the property devised or bequeathed, otherwise liable to such tax, as is in excess of a reasonable compensation for such services.

§ 5. Whenever the transfer of any property shall be subject to tax hereunder and only a life estate, or an interest for a term of years, or a contingent interest to be transferred to one person and the remainder or reversionary interest to another, the state tax commissioner on the application of any person in interest, or upon his own motion, may, after due notice to the persons interested, apportion such taxes among such persons and assess to each of them his proper share of such taxes, and shall make his certificates accordingly, which shall be forwarded and disposed of in the same manner as other certificates by him herein provided for. The portion of any such taxes apportioned to any person entitled in remainder or reversion shall be payable at once, and such person shall be required to pay them in the same manner, and within the same time, as if his interest had vested in possession.

§ 9. In the case of such a suspension the tax shall be payable when the time of the suspension expires. In all other cases the tax shall be payable as soon as the amount thereof is assessed by the state tax commissioner, as herein provided. Interest shall be charged and collected upon all taxes imposed by this act from the time when the same become payable, at the rate of four *per cent* per annum.

The tax collected in 1904 amounted to \$6,443 and in 1905 to \$10,495. Presumably, the tax for 1906 will be twice as large as that for 1905, inasmuch as the amount of tax collected from October 1, 1905, to March 15, 1906, in six months, amounted to \$11,794.

Wisconsin.

The Inheritance Tax Law of 1903 is the one now in force in Wisconsin. The law was amended in 1903 by chapter 249 and in 1905 by chapter 96. We herewith quote the amendment of 1905:

§ 1. The first paragraph of section 1 of chapter 44 of the session laws of 1903, is hereby amended so as to read as follows:

§ 1. A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except *county, town or municipal corporations within the state, for strictly county, town or municipal purposes*, and corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization, within the state, in the following cases:

§ 2. The first subdivision of section 4, of said chapter, is hereby amended so as to read as follows:

(1) All property transferred to *municipal corporations within the state for strictly county, town or municipal purposes*, or to corporations of this state organized under its laws, solely for religious, charitable or educational purposes, which shall use the property so transferred, exclusively for the purposes of their organization, within the state, shall be exempt.

§ 3. Said chapter 44, shall not be held applicable to any transfer of property heretofore made to any county, town or municipal corporation within the state for strictly municipal purposes.

§ 4. This act shall take effect and be in force from and after its passage and publication.

The tax collected in 1904 amounted to \$23,185 for 363 decedents, and in 1905 to \$158,346. The very great increase in the tax represented nearly twice the decedents, *i.e.*, 665.

Wyoming.

There have been no amendments to the Inheritance Tax Law of Wyoming of 1903. For the year ending September 30, 1904, there was no tax collected, while for the same period in 1905 the tax amounted to \$5,662, representing four decedents.

Summary.

The following States and Territories have no Inheritance Tax Laws: Arizona, District of Columbia, Florida, Georgia (very strong sentiment in favor of enactment of such a law), Idaho, Kansas, Mississippi, Nevada (no such law but one contemplated in the near future), New Mexico, Oklahoma, Rhode Island, South Carolina, and Texas.

We have brought together in the following table, in alphabetical arrangement by States, the total amount of tax collected for the years 1903, 1904, and 1905, and the number of decedents represented.

STATES AND TERRITORIES.	AMOUNT OF TAX COLLECTED			NUMBER OF DECEDENTS REPRESENTED		
	1903	1904	1905	1903	1904	1905
Arkansas,	\$2,735	\$55	\$755	3	-	-
California,	290,447	582,336	247,574	-	529	421
Colorado,	4,000	8,682	46,046	14	-	-
Connecticut,	249,730	265,781	284,117	500	495	528
Delaware,	1,618	3,272	-	-	-	-
Hawaii,	-	2,364	6,149	-	6	9
Illinois,	519,320	377,436	740,724	220	324	346
Iowa,	135,000	110,620	206,330	460	320	440
Louisiana,	-	10,694	57,001	-	-	-
Maine,	31,227	73,899	69,076	149	151	212
Maryland,	89,487	91,559	76,665	-	-	-
Massachusetts,	518,626	575,433	706,556	650	760	850
Michigan,	174,572	174,106	213,474	272	745	805
Minnesota,*	-	-	-	-	-	-
Missouri,	142,564	122,030	305,551	-	-	-
Montana,	14,536	8,096	5,434	-	23	32
Nebraska,	4,189	2,344	4,240	16	-	-
New Hampshire,*	-	-	2,012	-	-	33
New Jersey,	149,577	438,635	202,668	-	314	399
New York,	4,665,735	5,792,830	5,910,434	3,767	4,682	5,431
North Carolina,	12,579	16,000	5,324	-	18	21
North Dakota,†	-	-	-	-	-	-
Ohio,	-	55,794	383,953	-	53	666
Oregon,	-	8,162	23,523	-	27	42
Pennsylvania,	1,300,834	1,080,578	1,677,183	3,500	3,600	3,600
Porto Rico,	-	8,440	13,308	-	89	99
South Dakota,*	-	-	-	-	-	-
Tennessee,	-	† 112,014	-	-	-	-
Utah,	44,144	39,393	9,972	20	25	11
Vermont,	29,440	37,227	41,058	89	127	141
Virginia,	-	12,797	20,215	-	-	-
Washington,	16,073	25,046	32,503	31	74	97
West Virginia,	1,367	6,443	10,495	-	-	-
Wisconsin,	-	23,185	158,346	-	363	665
Wyoming,	-	-	5,662	-	-	4

* Law passed in 1905.

† No tax collected.

‡ Total for 1903 and 1904.

The table shows that the greatest amount of inheritance tax was collected in New York, followed by Pennsylvania, Massachusetts, and Illinois. The revenue derived from the inheritance tax in Massachusetts has been gradually on the increase. In 1903 the amount collected was \$518,626; in 1904, \$575,333; and in 1905, \$706,556.

The fact that in about 20 States of the Union the imposition of the tax is limited to collateral heirs only and strangers in the blood lessens greatly the productivity from this source, thereby rendering the tax as a nominal factor only in the receipts of the State treasury.

FIVE YEARS' STRIKES IN MASSACHUSETTS.

The settlement of friction between capital and labor without cessation of work through resort to a strike or lockout has been striven for by persons interested in labor matters for years, but the solution of the problem has yet to be found. It is true that many suggested remedies and preventives have been applied with marked success in certain instances, but the circumstances and conditions governing individual cases are so varied and different as not to admit of like treatment. So many factors enter into the question of a strike or lockout that even among the same craft in the same locality different methods have to be taken to effect a settlement — each case must be considered on its own worth.

The growing tendency of employers to accept the joint trade agreement and their organizing to better meet the demands made upon them by trade unions have done much to improve and promote the industrial welfare of the country and to lessen the number of strikes and lockouts in this Commonwealth. The trade or industrial agreement is generally drawn up by the trade union and submitted to the employer for acceptance. Non-acceptance when such articles are first proposed often causes the employees to leave work; but not when the proposition is for a renewal of a previous agreement, for then, owing to a clause defining the modes of settlement, the disputed articles become the subject of negotiation. If the articles in contention were more often talked over by committees of both sides, it is presumable that the differences might be modified and the matters amicably adjusted. Conference is essential to the maintenance of peaceful relations, and it is a well-recognized fact that State Boards of Conciliation and Arbitration, as well as local boards, have proved their value and importance much more as a preventive of labor difficulties than as a remedy. When cessation of work occurs it is a much more difficult task to effect a compromise than before the strike order has been given. Then the idea of each party often seems to be for victory at any cost; this is particularly true of the unions that seem especially loath to retreat from their original positions, although some cases might be cited in which the offer made by the employers seemed an improvement over the demands originally made.

When public opinion was turning to the trade agreement as the basis of harmony in the industrial world, agitation arose in regard to the

open shop, following the impetus which has been given in recent years to the organization of employers' associations. Generally speaking, with the rise of employers' associations comes the establishment of the open shop and the desire to abolish the joint trade agreement. The purpose of this movement seems to be to substitute agreements with the workmen personally, thus lessening the responsibility and power of the unions to which the workmen belong. It is obvious that this makes the obligation of the contract individual rather than collective. Trade-union workmen deny that such individual contracts are entered into under free conditions, maintaining that the employee, standing alone, is often impelled, on account of necessity, to accept in haste wages that do not compensate him for his labor.

The "open shop," although not specifically mentioned as a cause in a number of the strikes, was in fact the point at issue. It is not our purpose to discuss at length "open *v.* closed shop," or to explicitly define the terms so used by capital and labor other than to remark that the terms are looked upon by some as not being descriptive. Much detriment has been worked and more can be worked to the cause of trade unionism by the use of the term "closed shop." The term "union shop" seems much more self-explanatory than the term "closed shop," but its usage is fast going out and its substitute gaining permanency, thereby adding confusion to problems sufficiently difficult.

It is gratifying to note that in Massachusetts there has been a considerable decrease in the number of labor disputes as stated in each succeeding Report of the Bureau. This is especially apparent when we consider the five years' strikes together, as is intended in this article.

The aggregation of the data for strikes and lockouts occurring in the past five years as to number of controversies, workpeople involved, working-days lost, and total loss to employers and employees shows the situation to have been almost appalling. When we actually figure that in considering less than one-half the strikes that occurred in this State there were over 120,000 workpeople involved and nearly 6,500,000 total working-days lost, with a total loss in wages to the employees of nearly \$12,000,000, it is safe to estimate that in the 1,123 strikes occurring during the five years that about 200,000 strikers were involved and nearly 9,000,000 working-days lost. It must be borne in mind, however, that a few large and protracted strikes, such as the Lowell textile strike and the Fall River textile strike, were the cause of the strike record assuming such magnitude. As we will hereinafter show, in tabulated form, a large number of the strikes occurring were of minor importance and transitory in duration.

The first table shows, by months, the disputes occurring during the five years from 1901 to 1905 inclusive. The figures for 1901 cover only nine months' strikes, as a change of classification in that year renders the full year's strikes incomparable with the four succeeding years.

MONTHS.	1901	1901-02	1902-03	1903-04	1904-05	Total Strikes and Lockouts
October,	-	9	15	8	5	37
November,	-	14	11	16	7	48
December,	-	15	8	12	3	38
January,	19	24	19	7	10	79
February,	17	11	18	17	9	72
March,	22	27	23	18	23	113
April,	24	33	25	27	14	123
May,	73	50	37	33	22	215
June,	34	35	15	23	21	128
July,	36	23	21	14	17	111
August,	29	23	11	9	16	88
September,	20	12	14	14	11	71
TOTALS,	* 274	276	217	198	158	1,123

* For nine months.

When we consider that the 274 strikes in 1901 represent but nine months, a steady decline is shown each year until in 1905 we find but 158 strikes occurring, a decrease, as we stated before, of over 50 per cent in five years. The total strikes and lockouts occurring during the entire period numbered 1,123.

A detailed statement of the strikes and lockouts occurring in the several cities and towns, by years, is given in the following table :

Strikes and Lockouts: By Years and Cities and Towns.

CITIES AND TOWNS.	1901	1902	1903	1904	1905	Total Strikes and Lockouts
THE STATE.	* 274	276	217	198	158	1,123
Abington,	2	-	1	-	-	3
Adams,	-	-	1	1	1	3
Amesbury,	-	1	1	-	-	2
Amherst,	1	-	-	-	-	1
Andover,	-	2	-	1	-	3
Athol,	-	1	1	2	-	4
Attleborough,	-	-	-	-	1	1
Auburn,	-	-	-	1	-	1
BEVERLY,	3	1	3	3	2	12
Blackstone,	-	1	2	-	-	3
Boston,	32	38	40	54	23	187
Bridgewater,	-	1	1	-	-	2
BROCKTON,	10	10	10	1	1	32
Brookfield,	1	-	-	-	1	2
Brookline,	2	-	-	-	-	2
CAMBRIDGE,	5	3	1	5	1	15
Canton,	-	-	1	-	-	1
Charlton,	-	-	2	-	-	2
Chelmsford,	-	-	1	1	-	2
CHELSEA,	-	-	-	2	-	2
Chester,	-	-	-	1	-	1
CHICOPEE,	3	-	2	3	3	11
Clinton,	4	5	2	3	2	16
Dalton,	-	-	1	-	2	3
Danvers,	1	-	-	-	-	1
Dedham,	2	-	1	-	-	3
Douglas,	1	1	-	-	-	2
Dracut,	-	1	-	-	-	1
Easthampton,	-	1	-	-	-	1
East Longmeadow,	-	1	-	-	-	1
EVERETT,	-	-	1	-	1	2
Fairhaven,	2	1	-	1	-	4
FALL RIVER,	5	20	10	10	15	60
FITCHBURG,	2	7	3	2	-	14
Framingham,	-	-	3	1	-	4
Gardner,	1	1	4	1	-	7
GLOUCESTER,	-	6	2	1	2	11
Great Barrington,	-	1	-	-	1	2
Greenfield,	1	5	3	-	-	9
HAVERHILL,	15	7	8	5	1	36
Hinsdale,	-	-	-	1	-	1
HOLYOKE,	13	14	3	7	-	37

* Nine months.

Strikes and Lockouts: By Years and Cities and Towns — Concluded.

CITIES AND TOWNS.	1901	1902	1903	1904	1905	Total Strikes and Lockouts
THE STATE — Con.						
Hopedale,	1	-	-	-	-	1
Hubbardston,	-	1	-	-	-	1
Hudson,	4	-	-	-	1	5
Huntington,	-	1	-	-	-	1
Hyde Park,	1	-	-	1	-	2
Ipswich,	1	-	-	-	-	1
LAWRENCE,	8	9	2	4	6	29
Lee,	-	-	-	1	-	1
Lenox,	-	2	-	-	-	2
Leominster,	1	2	1	-	-	4
LOWELL,	15	15	7	4	9	50
LYNN,	20	22	17	16	17	92
MALDEN,	5	1	1	2	2	11
Marblehead,	-	-	1	-	-	1
MARLBOROUGH,	3	3	-	1	-	7
Maynard,	4	5	-	-	2	11
MEDFORD,	-	-	1	-	-	1
MELROSE,	-	1	-	-	1	2
Methuen,	-	-	-	-	-	1
Millford,	4	7	-	2	2	15
Millbury,	1	-	-	-	-	1
Monson,	-	1	-	-	-	1
Montague,	2	-	-	-	-	2
Nahant,	-	-	-	-	1	1
Natick,	1	-	-	-	7	8
NEW BEDFORD,	4	4	6	6	7	27
Newbury,	-	1	-	-	-	1
NEWBURYPORT,	1	1	-	1	-	3
NEWTON,	1	1	-	-	2	4
NORTH ADAMS,	10	2	2	3	1	18
NORTHAMPTON,	5	4	3	3	2	17
North Andover,	-	-	-	-	1	1
North Attleborough,	-	-	3	1	-	4
Northborough,	-	-	-	1	1	2
Northbridge,	-	-	-	-	1	1
North Brookfield,	2	-	-	-	-	2
Norwood,	1	-	-	-	-	1
Orange,	1	-	-	-	-	1
Oxford,	-	2	-	-	1	3
Palmer,	1	1	-	-	-	2
Peabody,	1	-	3	-	4	8
Pepperell,	-	2	-	-	-	2
PITTSFIELD,	1	3	6	2	3	15
Plymouth,	1	2	-	-	-	3
QUINCY,	4	4	2	2	4	16
Randolph,	-	-	1	-	-	1
Revere,	3	-	-	1	-	4
Rockland,	1	-	1	-	-	2
Rockport,	-	-	-	-	1	1
SALEM,	4	3	4	-	1	12
Shrewsbury,	-	-	-	-	2	2
SOMERVILLE,	1	1	3	3	-	8
Southbridge,	1	5	-	1	-	7
South Hadley,	-	-	-	-	1	1
Spencer,	3	1	5	1	1	11
SPRINGFIELD,	19	7	13	5	4	48
Stoughton,	-	-	-	1	-	1
Sturbridge,	-	-	-	1	-	1
Swampscott,	-	1	1	-	-	2
TAUNTON,	2	2	-	3	1	8
Templeton,	-	-	-	1	-	1
Uxbridge,	1	1	-	1	1	4
Wakefield,	-	1	-	1	-	2
Walpole,	-	-	-	-	1	1
WALTHAM,	2	1	2	3	3	11
Ware,	1	-	-	-	-	1
Warren,	1	-	1	1	-	3
Watertown,	2	-	2	-	-	4
Wayland,	2	-	-	-	-	2
Webster,	1	2	-	-	1	4
Wellesley,	1	1	-	-	-	2
Wenham,	-	-	1	-	-	1
Westborough,	1	1	-	-	-	2
West Boylston,	-	-	1	-	1	2
Westfield,	2	8	2	2	2	16
West Springfield,	1	1	2	3	-	7
Weymouth,	1	-	-	1	-	2
Whitman,	1	-	2	2	1	6
Williamsburg,	1	-	-	-	-	1
Williamstown,	-	-	-	1	-	1
Winchendon,	1	-	-	-	-	1
Winchester,	-	-	1	-	-	1
WOBURN,	-	1	-	1	-	2
WORCESTER,	11	13	12	7	10	53
In General,	-	-	-	1	-	1

As is to be expected we find Boston outranking all other places, numerically, in strikes and lockouts, 187 such difficulties occurring in the five years. Boston is followed by Lynn with 92 strikes, Fall River with 60, Worcester with 53, Lowell with 50, Springfield with 48, Holyoke with 37, Haverhill with 36, Brockton with 32, Lawrence with 29, and New Bedford with 27. The disputes occurring in these 11 cities aggregate 651, nearly 60 per cent of the total number in the State. In the four largest textile centres there were 166 strikes recorded, and in the three largest boot and shoe districts 160 strikes. This does not necessarily mean that all these strikes occurred in the textile industry or in the boot and shoe industry, although this was the rule in the majority of cases. An instance may be stated here in the case of Brockton where comparatively few strikes occurred in the boot and shoe industry. This is especially true in the last two years, and may be accounted for by the very strict working agreements which bind both sides and which cannot be violated; grievances arising must be submitted to the State Board of Conciliation and Arbitration when an amicable agreement cannot be reached by local committees. It is a noticeable fact that but one strike occurred in the city of Brockton in 1904 and one in 1905, against 10 in each of the preceding three years.

The following table shows, by occupations, the causes and results of the strikes. The causes are given quite in detail, and little condensation has been made in the occupations in order to show as nearly as possible the direct class of men engaging during this period in strikes and the actual cause:

Causes and Results of Strikes and Lockouts: By Occupations.

OCCUPATIONS AND CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
BAKERS.	7	3	2	3	3	18
Against employment of non-union workmen,	1	-	-	-	-	1
For increase in wages or against reduction,	1	-	1	1	-	3
For increase in wages and shorter workday,	1	1	-	1	1	4
For increase in wages and other causes,	3	1	-	-	1	5
For recognition of union,	-	-	-	-	1	1
For shorter workday,	1	-	1	1	-	3
Lockout to resist strike,	-	1	-	-	-	1
BEEF HANDLERS AND BUTCHERS.	1	2	2	1	-	6
For increase in wages,	1	2	-	-	-	3
Sympathy,	-	-	1	-	-	1
Other causes,	-	-	1	1	-	2
BOILER MAKERS AND IRON SHIPBUILDERS.	2	4	2	-	1	9
Against open shop,	-	-	-	-	1	1
For increase in wages and shorter workday,	1	3	1	-	-	5
For reinstatement of discharged employees,	1	1	1	-	-	3
BOOT AND SHOE WORKERS.	42	38	52	8	9	149
Against discharge of workmen,	-	-	1	-	-	1
Against non-union workmen,	2	-	-	-	1	3
Against objectionable workmen,	3	-	3	-	-	6
Against or for piece-work system,	2	1	1	1	-	5
Against working conditions,	3	-	-	-	-	3

Causes and Results of Strikes and Lockouts: By Occupations — Continued.

OCCUPATIONS AND CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
BOOT AND SHOE WORKERS—Con.						
Controversy between two unions,	2	1	2	-	-	5
For increase or against reduction in wages,	16	21	25	5	7	74
For recognition of union,	2	-	-	-	-	2
Sympathy,	1	-	4	1	1	7
Trade union principles,	2	-	1	-	-	3
Wages, hours, and other causes,	6	8	8	1	-	23
Other causes,	3	7	7	-	-	17
BREWERY WORKMEN.						
Against objectionable workmen,	-	-	1	-	-	1
Wages, hours, and other causes,	3	2	-	-	-	5
BRICKLAYERS, MASONS, AND PLASTERERS.						
Against non-union workmen,	2	-	1	-	-	3
Against objectionable workmen,	1	-	1	1	-	3
Against working conditions,	1	1	-	-	1	3
For increase in wages,	-	-	4	-	1	5
Trade union jurisdiction,	1	-	-	-	-	1
Wages and hours,	4	4	3	-	-	11
Other causes,	4	1	5	-	-	10
BUILDING TRADES WORKMEN (NOT SPECIFIED).						
Against non-union workmen,	8	-	3	1	4	16
Against objectionable workmen,	1	-	-	-	-	1
Against open shop,	-	-	1	-	-	1
Against working conditions,	1	-	-	-	-	1
For increase in wages,	2	3	-	-	2	7
For recognition of union,	1	-	-	-	-	1
Hours,	3	-	4	-	1	8
Sympathy,	-	-	1	-	2	3
Trade union principles,	4	1	3	-	2	10
Wages,	3	3	4	-	-	10
Wages, hours, and other causes,	10	5	1	1	3	20
Other causes,	2	-	1	1	-	4
CARPENTERS.						
Against non-union workmen,	4	1	3	-	1	9
Against objectionable workmen,	-	-	1	-	-	1
For increase in wages,	6	2	4	-	-	12
For reinstatement of discharged workmen,	1	-	-	-	-	1
Hours,	2	3	1	-	1	7
Wages,	1	2	-	-	-	3
Wages, hours, and other causes,	1	3	2	1	2	9
Other causes,	4	3	-	1	2	10
CIGARMAKERS.						
Against non-union workmen,	2	1	1	-	-	4
Wages,	2	1	-	-	-	3
Other causes,	-	-	1	-	-	1
CLOTHING EMPLOYEES AND GARMENT WORKERS.						
Against discharge of workmen,	2	-	-	-	-	2
Against objectionable workmen,	-	-	1	-	-	1
Against open shop,	1	-	2	-	-	3
Against piece-work system,	-	-	1	-	-	1
Against working conditions,	-	-	6	-	-	7
For increase or against reduction of wages,	3	1	4	-	-	8
For piece-work system,	1	-	-	-	-	1
For recognition of union,	1	-	2	-	-	3
For reinstatement of discharged employees,	-	2	1	-	-	3
For shorter workday,	-	-	2	-	-	2
Hours and wages,	2	1	-	-	-	3
Trade union jurisdiction,	-	1	-	-	-	1
Wages,	-	-	1	-	-	1
Wages, hours, and recognition of union,	1	2	1	-	1	5
Wages and recognition of union,	1	-	1	-	-	2
CUTLERY WORKERS.						
Against non-union workmen,	1	4	1	-	-	6
Against objectionable workmen,	-	1	-	-	-	1
Against working conditions and for recognition of union,	1	-	-	-	-	1
Wages,	-	-	1	-	-	1
Wages and hours,	-	3	-	-	-	3
ELECTRICAL WORKERS.						
Against non-union workmen,	1	-	15	-	-	16
Wages and hours,	-	-	14	-	-	14
Wages, hours, and recognition of union,	1	-	-	-	-	1
Other causes,	-	-	1	-	-	1

Causes and Results of Strikes and Lockouts: By Occupations — Continued.

OCCUPATIONS AND CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
GLASS WORKERS.	-	-	2	1	-	3
Against discharge of workmen,	-	-	1	-	-	1
Other causes,	-	-	1	1	-	2
GRANITE CUTTERS AND QUARRYMEN.	25	5	17	-	-	47
Against non-union workmen,	2	-	4	-	-	6
Against objectionable workmen,	2	-	-	-	-	2
Against objectionable workmen and rules of employment,	1	-	1	-	-	2
Against reduction in wages,	1	1	-	-	-	2
Against working conditions,	-	-	2	-	-	2
For increase in wages,	4	-	-	-	-	4
For reinstatement of discharged employee,	-	-	1	-	-	1
Hours,	2	1	-	-	-	3
Sympathy,	1	-	-	-	-	1
Trade union principles,	-	-	1	-	-	1
Wages,	5	-	2	-	-	7
Wages and hours,	4	3	2	-	-	9
Wages, apprentices, and recognition of union,	3	-	1	-	-	4
Other causes,	-	-	3	-	-	3
ICE CUTTERS.	-	-	3	-	-	3
Wages,	-	-	3	-	-	3
LABORERS.	8	10	54	-	1	73
Against discharge of workmen,	-	-	5	-	-	5
Against objectionable workmen,	-	-	2	-	-	2
For increase in wages,	1	1	13	-	-	15
For shorter workday,	-	-	4	-	-	4
Hours and other causes,	-	-	4	-	-	4
Sympathy,	1	-	5	-	-	4
Wages,	3	4	11	-	-	18
Wages and commissary charges,	1	1	-	-	-	2
Wages and hours,	1	2	8	-	-	11
Wages and working conditions,	-	1	1	-	1	3
Other causes,	1	1	3	-	-	5
LEATHER WORKERS.	7	2	12	2	-	23
Against objectionable workmen,	-	-	4	-	-	4
Against working conditions,	-	-	1	-	-	1
For increase in wages,	-	-	3	1	-	4
For reinstatement of discharged employee and recog- nition of union,	1	-	1	-	-	2
Trade union principles,	2	-	1	-	-	3
Wages,	2	-	1	-	-	3
Other causes,	2	2	1	1	-	6
MACHINISTS.	4	8	9	1	1	23
Against objectionable workmen,	1	-	-	-	-	1
Against working conditions,	1	-	-	-	-	1
Hours,	1	3	5	1	1	11
Wages,	-	2	2	-	-	4
Wages and hours,	1	2	1	-	-	4
Other causes,	-	1	1	-	-	2
MESSENGER BOYS.	-	-	3	-	-	3
Wages,	-	-	3	-	-	3
METAL WORKERS.	26	26	27	4	2	85
Against discharge of workmen,	1	2	1	-	-	4
Against non-union workmen,	4	-	-	-	-	4
Against objectionable workmen,	-	1	-	-	-	1
Against working conditions,	-	-	2	-	-	2
For increase in or against reduction in wages,	13	13	10	3	-	39
For recognition of union,	-	1	-	-	-	1
For reinstatement of discharged employees,	-	2	-	-	-	2
For shorter workday,	-	1	5	-	-	7
Hours and working conditions,	-	2	-	-	1	2
Sympathy,	1	-	1	-	-	2
Trade union principles,	1	-	2	-	-	3
Wages and hours,	3	4	1	1	1	10
Wages, hours, and other causes,	3	2	2	-	-	7
Other causes,	-	-	1	-	-	1
PAINTERS.	12	9	7	5	1	34
Against non-union workmen,	4	-	-	-	-	4
Against objectionable workmen,	-	-	1	-	-	1
Against working conditions,	-	1	-	-	-	1

Causes and Results of Strikes and Lockouts: By Occupations — Continued.

OCCUPATIONS AND CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
PAINTERS — Con.						
For increase in wages,	3	2	2	4	-	11
For increase in wages and shorter workday,	2	5	1	-	1	9
For recognition of union,	-	-	1	-	-	1
Sympathy,	-	-	1	-	-	1
Other causes,	3	1	1	1	-	6
PAPER MILL EMPLOYEES.						
Against non-union workmen,	-	-	8	-	-	14
Against piece-work system,	-	-	1	-	-	1
Wages,	1	3	5	-	-	9
Wages and hours,	1	1	-	-	-	2
Other causes,	-	-	1	-	-	1
PIANO AND ORGAN WORKERS.						
Wages,	-	-	2	-	-	2
Other causes,	-	-	2	-	-	2
PLUMBERS AND STEAMFITTERS.						
Against open shop,	8	4	5	1	3	21
Against working conditions,	1	-	-	-	-	1
Sympathy,	1	-	2	-	-	3
Trade union principles,	2	-	-	-	1	3
Wages,	2	2	-	1	-	5
Wages and hours,	1	1	2	-	1	5
Other causes,	-	1	1	-	-	2
PRINTING, PUBLISHING, AND BOOKBINDING EMPLOYEES.						
Against non-union workmen,	7	3	5	1	-	16
Against shop rules,	-	-	-	1	-	1
Against working conditions,	-	1	-	-	-	1
For reinstatement of discharged employees,	-	-	1	-	-	1
Wages,	1	-	1	-	-	2
Wages and hours,	2	2	1	-	-	5
Other causes,	3	-	1	-	-	4
Other causes,	1	-	1	-	-	2
RAILWAY EMPLOYEES.						
Sympathy,	1	-	4	-	-	5
Wages and hours,	-	-	1	-	-	1
Other causes,	-	-	3	-	-	3
Other causes,	1	-	-	-	-	1
RUBBER WORKERS.						
Against reduction in wages and discharge of workmen,	-	1	8	-	-	9
Against working conditions,	-	-	1	-	-	1
For increase or against reduction in wages,	-	-	1	-	-	1
Other causes,	-	1	5	-	-	6
Other causes,	-	-	1	-	-	1
SPORTING GOODS EMPLOYEES.						
Wages,	-	3	-	-	-	3
Other causes,	-	2	-	-	-	2
Other causes,	-	1	-	-	-	1
STABLEMEN.						
Wages and hours,	1	-	3	-	-	4
Other causes,	1	-	3	-	-	4
STATIONARY ENGINEERS AND FIREMEN.						
Hours,	-	1	4	-	-	5
Wages,	-	1	-	-	-	1
Wages and hours,	-	-	2	-	-	2
Other causes,	-	-	1	-	-	1
Other causes,	-	-	1	-	-	1
TEAMSTERS AND HANDLERS.						
Against discharge of workmen,	15	15	20	3	5	58
Against employment of non-union workmen,	-	-	1	-	-	1
Against objectionable workmen,	-	-	3	-	1	4
Against reduction in wages,	-	-	1	-	-	1
For increase in wages,	-	2	2	-	-	4
For increase in wages and recognition of union,	1	3	5	1	1	11
For increase in wages and shorter workday,	-	1	1	-	-	2
For reinstatement of discharged employee,	2	1	-	-	1	4
For shorter workday,	-	1	-	-	-	1
Sympathy,	6	2	2	-	-	10
Trade union principles,	-	-	1	-	-	1
Wages,	-	-	3	1	-	4
Wages, hours, and other causes,	2	2	-	-	-	4
Other causes,	4	1	1	-	2	8
Other causes,	-	2	-	1	-	3

Causes and Results of Strikes and Lockouts: By Occupations — Concluded.

OCCUPATIONS AND CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
TEXTILE OPERATIVES.	21	45	102	3	9	180
Against discharge of workmen,	-	2	7	-	-	9
Against employment of non-union workmen,	1	-	1	-	-	2
Against objectionable workmen,	-	1	6	1	-	8
Against piece-work system,	-	-	5	-	-	5
Against reduction of wages,	3	4	14	1	-	22
Against 10-loom system and stop motions,	3	4	8	-	1	16
Against working conditions,	-	4	4	-	2	10
For increase in wages,	3	10	9	-	-	22
For increase in wages and better working conditions,	-	3	-	-	-	3
For reinstatement of discharged employees,	1	-	1	-	-	2
For shorter workday,	-	-	2	-	-	2
Hours,	-	1	3	-	-	4
Sympathy,	-	1	6	-	-	7
Wages,	9	12	31	-	3	55
Wages and hours,	-	-	3	-	-	3
Other causes,	1	3	2	1	3	10
WOODWORKERS.	7	2	8	1	-	18
For increase in wages,	1	-	1	-	-	2
For reinstatement of discharged employees,	-	-	1	-	-	1
Hours,	2	1	3	-	-	6
Wages and hours,	1	-	2	1	-	4
Wages, hours, and recognition of union,	1	1	-	-	-	2
Wages and working conditions,	1	-	1	-	-	2
Other causes,	1	-	-	-	-	1
MISCELLANEOUS.	11	11	39	2	4	67
Against discharge of workmen,	-	-	3	-	-	3
Against non-union workmen,	1	-	2	-	-	3
Against objectionable workmen,	-	-	3	-	-	3
Against open shop,	-	-	2	-	-	2
Against working conditions,	1	-	3	-	-	4
For increase in wages,	2	2	3	-	1	8
For increase in wages and recognition of union,	2	1	2	-	-	5
For recognition of union and eight-hour day,	-	1	2	-	1	4
Hours,	1	1	2	-	-	4
Trade union principles,	-	1	1	1	1	4
Wages,	1	2	7	-	1	11
Wages and hours,	-	-	1	1	-	2
Wages and working conditions,	1	-	1	-	-	2
Wages, hours, and recognition of union,	2	1	5	-	-	8
Other causes,	-	2	2	-	-	4

The largest number of strikes occurring in any one industry was among the textile operatives, there being 180. The large number of strikes in this industry may be accounted for by the general feeling of unrest and dissatisfaction which existed prior to the culmination of the controversies in July, 1904, when the great textile strike at Fall River was ordered. Subsequent to the close of this strike there were also several difficulties in the textile industry which were occasioned largely by dissatisfaction arising from the result of the strike, attendant upon the introduction of the 10-loom system. Affairs have not yet reached their normal condition in the textile industry, but it is hoped that the introduction of the sliding scale at Fall River may prove of such value as to promote satisfaction and contentment.

The number of strikes in the boot and shoe industry was 149. Next ranked in numerical importance metal workers, 85; building trades workmen (not specified), 82; laborers, 73; teamsters and handlers, 58; carpenters, 52; granite cutters and quarrymen, 47; clothing employees and garment workers, 43; and bricklayers, masons, and plasterers, 36.

The following table is a recapitulation, showing occupations and results :

Strikes and Lockouts: By Occupations.

OCCUPATIONS.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
Bakers,	7	3	2	3	3	18
Beef handlers and butchers,	1	2	2	1	-	6
Boilermakers and iron shipbuilders,	2	4	2	-	1	9
Boot and shoe workers,	42	38	52	8	9	149
Brewery workmen,	3	2	1	-	-	6
Bricklayers, masons, and plasterers,	13	6	14	1	2	36
Building trades workmen (not specified),	35	12	18	3	14	82
Carpenters,	19	14	11	2	6	52
Cigarmakers,	2	1	1	-	-	4
Clothing employees and garment workers,	12	8	22	-	1	43
Cutlery workers,	1	4	1	-	-	6
Electrical workers,	1	-	15	-	-	16
Glass workers,	-	-	2	1	-	3
Granite cutters and quarrymen,	25	5	17	-	-	47
Ice cutters,	-	-	3	-	-	3
Laborers,	8	10	54	-	1	73
Leather workers,	7	2	12	2	-	23
Machinists,	4	8	9	1	1	23
Messenger boys,	-	-	3	-	-	3
Metal workers,	26	26	27	4	2	85
Painters,	12	9	7	5	1	34
Paper mill employees,	2	4	8	-	-	14
Piano and organ workers,	-	-	2	-	-	2
Plumbers and steamfitters,	8	4	5	1	3	21
Printing, publishing, and bookbinding employees,	7	3	5	1	-	16
Railway employees,	1	-	4	-	-	5
Rubber workers,	-	1	8	-	-	9
Sporting goods employees,	-	3	-	-	-	3
Stablemen,	1	-	3	-	-	4
Stationary engineers and firemen,	-	1	4	-	-	5
Teamsters and handlers,	15	15	20	3	5	58
Textile operatives,	21	45	102	3	9	180
Woodworkers,	7	2	8	1	-	18
Miscellaneous,	11	11	39	2	4	67
TOTALS,	293	243	483	42	62	1,123

Of the 180 strikes of textile operatives 21 succeeded, 45 were compromised, 102 failed, three were pending when the reports were closed, while nine were not stated at that time. Of the 149 strikes in the boot and shoe industry 42 succeeded, 38 were compromised, 52 failed, eight were pending, and nine were not stated. In the metal-working industry 26 strikes succeeded, 26 were compromised, and 27 failed.

The total line of the table shows that of the 1,123 strikes occurring 293, or 26.09 per cent, succeeded, 243, or 21.64 per cent, were compromised, while 483, or 43 per cent, failed. Those strikes which succeeded or which were compromised taken together are slightly in excess of the number that failed.

The causes of the labor disputes correlated with the results are presented in the next table.

Causes and Results of Strikes and Lockouts.

CAUSES.	RESULTS					Total Strikes and Lockouts
	Suc- ceeded	Com- promised	Failed	Pending	Not Stated	
Against discharge of workmen,	4	4	15	-	1	24
Against non-union workmen,	23	1	15	2	6	47
Against objectionable workmen,	9	3	25	2	-	39
Against open shop,	1	-	5	2	1	9

Causes and Results of Strikes and Lockouts — Concluded.

CAUSES.	RESULTS					Total Strikes and Lockouts
	Succeeded	Compromised	Failed	Pending	Not Stated	
Against shop rules,	4	1	-	1	-	6
Against 10-loom system and electric warp-stop motion,	3	3	6	-	-	12
Against working conditions,	7	7	22	-	4	40
For increase in wages or against reduction in wages,	94	110	190	18	15	427
For increase in wages and shorter workday,	37	43	52	7	7	146
For increase in wages, shorter workday, and recognition of union,	22	7	15	-	4	48
For increase in wages, shorter workday, and other causes,	3	8	3	-	4	18
For recognition of union,	4	2	6	-	-	12
For reinstatement of discharged employees,	4	5	13	-	-	22
For shorter workday,	25	16	34	3	6	84
Sympathy,	5	1	21	1	4	32
Trade union jurisdiction,	2	1	1	-	-	4
Trade union principles,	14	2	10	2	6	34
Other causes,	32	29	50	4	4	119
TOTALS,	293	243	483	42	62	1,123

As is generally found to be the case, the question of compensation entered into a very large majority of the strikes. There were 427 disputes inaugurated to enforce demand for increase in wages or to resist reduction in wages. Considering the 146 disputes that were inaugurated for increase in wages and shorter workday, as well as the 66 strikes for increase in wages, shorter workday, recognition of union and other causes, we find a total of 639 controversies, more than 50 per cent of the total number occurring. To obtain a shorter workday was the cause of 84 strikes, protests against non-union workmen was the cause of 47, against working conditions the cause of 40, against objectionable workmen the cause of 39, and trade union principles the cause of 34. Comparatively speaking, wages, hours of labor, and trade unionism in some form entered into nearly all the strikes recorded.

To obtain the duration of labor disputes and the consequent total working-days lost is a difficult matter, inasmuch as we can obtain absolutely in but few cases the actual number of strikers and the time when the strike closed. The difficulty arises in a measure from the fact that in many instances a strike is not declared off by a union for some months, or perhaps never declared off, when, from the employer's standpoint, the strikers' places have been filled and business resumed without serious detriment in a few days after the inauguration of the trouble.

The following table is a record of duration of 533 strikes and lockouts.

Duration of Strikes and Lockouts.

DURATION OF DISPUTES.	Number of Strikes	Number of Strikers	Total Working-days Lost	DURATION OF DISPUTES.	Number of Strikes	Number of Strikers	Total Working-days Lost
1 day,	67	3,503	3,503	8 days,	3	105	840
2 days,	71	8,249	16,498	9 days,	7	896	8,064
3 days,	56	3,868	11,604	10 days,	15	711	7,110
4 days,	38	2,099	8,396	11 days,	6	383	4,213
5 days,	18	1,468	7,340	2 weeks,	41	4,680	56,160
1 week,	79	24,304	146,184	14 days,	3	155	2,170
7 days,	8	735	5,145	15 days,	1	300	4,500

Duration of Strikes and Lockouts — Concluded.

DURATION OF DISPUTES.	Number of Strikes	Number of Strikers	Total Working-days Lost	DURATION OF DISPUTES.	Number of Strikes	Number of Strikers	Total Working-days Lost
16 days,	2	165	2,640	9 weeks,	3	553	29,862
17 days,	3	1,025	17,425	57 days,	1	1,950	111,150
3 weeks,	32	5,437	97,866	10 weeks,	1	500	30,000
19 days,	1	15	285	11 weeks,	2	245	16,170
20 days,	2	550	11,000	69 days,	1	350	24,150
21 days,	2	5,360	112,560	12 weeks,	1	13,000	936,000
4 weeks,	5	311	7,464	3 months,	3	815	65,200
28 days,	1	69	1,932	13 weeks,	1	350	27,300
1 month,	16	1,596	41,496	14 weeks,	5	1,586	133,224
5 weeks,	4	483	14,490	17 weeks,	1	19	1,938
33 days,	2	1,850	61,050	5 months,	2	1,770	233,640
6 weeks,	9	2,512	90,432	21 weeks,	1	293	36,918
38 days,	1	14	532	25 weeks,	2	26,030	3,904,500
7 weeks,	3	660	27,720				
8 weeks,	5	903	43,344	TOTALS,	533	121,492	6,443,395
2 months,	5	1,565	81,380				

It will be seen that by far the largest number of strikes were of one week or less duration, *i.e.*, 329 strikes lasted one week or less than one week out of a total of 533. The largest number of strikers and working-days lost occurred in those strikes where the duration was 25 weeks, there being but two strikes of this duration with 26,030 strikers involved and 3,904,500 total working-days lost. The reason for the great number of strikers and working-days lost in this case is the Fall River textile strike; naturally, this strike makes the entire total much in excess of what it would otherwise be. The 533 strikes recorded show the number of strikers involved to be 121,492, with total working-days lost of 6,443,395. The wages lost to employees approximated \$12,000,000 in the five years. This is only an approximate for the 533 strikes where all the facts were returned. In the introduction to this article we have given an estimate of what the total loss would be for the five years for all the strikes.

Although the important strikes were considered in detail in a part of the Bureau Report for each year, we append here a résumé of the most important strikes occurring during the five years, arranged chronologically, the heading showing also class of workpeople involved and location.

1901 — May — Linemen — General.

The strike of the linemen of the New England Telephone and Telegraph Co., Boston Elevated Railway Co., and Boston Electric Light Co., was inaugurated in Boston on May 4, per order of Local Linemen's Union No. 104 and International Brotherhood of Electrical Workers of America. The operations of the New England Telephone and Telegraph Co. extend throughout the State, the headquarters of the four divisions being in Lowell, Springfield, New Bedford, and Boston. The Boston division covers a radius of 15 miles. The cause of the strike was to enforce the acceptance of the eight-hour day (afterward changed to nine hours), \$3 minimum wage for linemen and \$3.50 for foremen, recognition of union, and minor grievances. The demands were not granted, and within two weeks the strike was practically settled as far as the companies were concerned; many of the strikers returned to work, the places of others being filled. Including the groundmen and laborers, who struck out of sympathy with the linemen, nearly 300 men went out.

1901 — May — Machinists — General.

The machinists' strike was general throughout the country, being ordered by the International Association of Machinists. The strike was ordered to take place on May 20, and within two weeks

the employees of all the large establishments in the industry throughout Massachusetts were on strike. The cause of the strike was the refusal of the firms to sign and accept the following agreement:

"Machinists. A machinist is classified as a competent general workman, competent floor hand, competent lathe hand, competent vise hand, competent planer hand, competent shaper hand, competent milling-machine hand, competent slotting machine hand, competent die sinker, competent boring-mill hand, competent tool maker, and competent linotype hand.

Hours. Nine hours shall constitute a day's work on and after May 20, 1901.

(Note: This arrangement of hours is not to interfere in any way with shops where a less number of hours per day is already in operation.)

Overtime. All overtime up to 12 o'clock midnight shall be paid for at the rate of not less than time and one-half time, and all overtime after 12 o'clock midnight, Sundays and Legal Holidays, shall be paid for at the rate of not less than double time.

(Note: The foregoing rates are not to interfere in any way with existing conditions; that is, where higher rates than above are paid, no reduction shall take place.)

Night gangs. All machinists employed on night gangs or shifts shall receive overtime as specified above, for all hours worked over 54 per week.

Apprentices. There may be one apprentice for the shop and in addition not more than one apprentice for every 5 machinists. It is understood that, in shops where the ratio is more than the above, no change shall take place until the ratio has reduced itself to the proper number, by lapse or by the expiration of existing contracts.

Wages. An increase of 12½ per cent over the present rates is hereby granted to take effect May 20, 1901.

Grievances. In cases of a grievance arising the above firm agrees to receive a committee of their machinists to investigate and if possible to adjust the same. If no adjustment is reached the case shall be referred to the above Company and the representatives of the International Association of Machinists. If no satisfactory settlement can then be agreed upon, the whole subject matter shall be submitted to a Board of Arbitration consisting of 5 persons, 2 to be selected by the above Company, 2 by the above Lodge of the International Association of Machinists, and the 4 to choose a fifth arbiter, and the decision reached by this Board is to be binding on both parties to this agreement."

Over 1,000 men were granted their demands during the first day, and within a week this number was augmented to 1,500. In some cases concessions were made and men returned to work; in some establishments the order to strike resulted in a lockout on the part of the firm, the men's places were gradually filled, and in a short time establishments were running with full force.

1901 — June — Paper Makers — Holyoke.

Over 2,500 firemen and paper makers of Holyoke and South Hadley Falls struck on June 4. Direct cause of the strike was to enforce demand of Stationary Firemen's Union for increase in wages (minimum daily wage to \$2) and shorter hours (8-hour day), with the three-shift system to be granted the firemen. The grievances of the paper makers were founded upon those of the stationary firemen and were presented to the manufacturers by Eagle Lodge of Paper Makers; demands were as follows: "That 64 hours constitute a tour worker's week's work, the week beginning at 7 o'clock Monday morning and ending on the following Saturday afternoon at 4 o'clock, a full week's wages to be received; that the mills absolutely cease from manufacturing between 4 P.M. on Saturday and 7 A.M. on Monday, and during that time no work of any description to be done by tour workers; 9 hours to constitute a day's work for all other day employees except on Saturday, when 8 hours would be a day's work; employees receiving less than \$2 per day to be granted an increase of 20 per cent on present wages." The strike was settled through the efforts of the State Board of Arbitration on June 15; the men soon returned to work. The demands of the firemen were granted in their entirety; 3 shifts of firemen to do the work formerly done by 2 shifts; 8 hours to constitute a day's work at 25 cents per hour minimum wages. The agreement between the manufacturers and the Eagle Lodge of Paper Makers took effect July 8, and embodied the following clause: "Manufacturing departments will be in operation from 7 A.M. on Monday to 6 P.M. on the following Saturday, making 131 hours. A week's work for a tour worker shall not exceed 66 hours. Each company reserves the right to operate its manufacturing departments, in any or all of its plants, for a full 144 hours per week, but in case the company elects so to run it will not require any tour worker to work more than 66 hours in any one week. In case the shortening of hours in the finishing department should so unbalance any plant as to make it impossible to finish the paper made, it is understood that the help will work such overtime as is necessary to keep the finishing up even with the manufacturing until such time as any extra equipment needed may be added. The help working such overtime to be paid for same at their regular rate of wages." The wages and hours of labor were specifically stated for each department and each class of operatives; the agreement as to Sunday work provided that double time would be allowed for such work on repairs. This was the first labor difficulty of importance experienced in the paper trade in Massachusetts; it caused the shutdown of 25 plants in Holyoke and South Hadley Falls, curtailed the daily production of 319 tons of paper, and lasted 2 weeks.

1901 — September — Expressmen — Boston.

About 250 expressmen and helpers in the employ of the New York & Boston Despatch Express Co. and Earle & Prew struck for recognition of union and reinstatement of 10 men who were discharged; it was alleged that 7 of the men were discharged for joining the union; International Team Drivers and Helpers Union, Local No. 307, involved. [On Oct. 2 (strike was inaugurated Sept. 25) strikers returned to work, 7 of the discharged men being taken back, the cases of the other 3 being left to arbitration, and it being allowable for men to be members of union. Conferences were held with the State Board of Arbitration and President of the Boston Chamber of Commerce; these parties together with the Mayor and the President of the Transportation Trades Council were instrumental in settling the strike and averting the threatened tie-up of Boston transportation.]

1901 — October — Garment Makers — Boston.

The most important strike of the period, in the point of number of persons involved, was that which the garment makers in Boston declared against the clothing contractors. The trouble started on Oct. 3 when 50 garment pressmen struck for a 9-hour day and 10 to 15 per cent increase in wages. Subsequent upon the strike, 450 pressmen were locked out. The men returned to work two days later when demands were granted. On Oct. 8, the tailors, garment workers, basters, and other clothing employees, to the number of 4,500, went out, demanding an increase in wages from 10 to 15 per cent and 9-hour day. The strike lasted two days, an increase in wages from \$1 to \$1.25 per week being granted. Local Union No. 1, United Garment Workers of America, involved.

1902 — January — Teamsters and Freight Handlers — Boston.

The agreement between Team Drivers International Union No. 25 and Master Teamsters of Boston after much agitation and controversy was decided upon and went into effect on January 10. On January 20 the team drivers employed by the R. S. Brine Transportation Co. struck, alleging that the agreement was not being lived up to by the employer. The company claimed that it was not bound by the agreement of January 10, and two weeks later secured a temporary injunction from the Superior Court restraining the teamsters union from interfering with its business. On February 28 an injunction against the union officials, except the president of the Allied Freight Transportation Council, was made permanent. Much opposition was made by union workmen against handling goods drawn by the R. S. Brine Transportation Co., but the company having partially filled strikers' places had continued its business under police protection. About 200 team drivers were involved in the difficulty. Following this was the strike of freight handlers which was inaugurated on March 8 by freight handlers and freight clerks, numbering about 600, in the South Boston freight house of the New York, New Haven, & Hartford R.R. Co. The alleged cause of the difficulty was refusal on the part of the employer to reinstate 11 men who were discharged for refusing to handle goods hauled by the R. S. Brine Transportation Co. On March 9 a sympathetic strike was ordered involving employees engaged in the transportation of freight on both railroads and steamships. Sympathetic action soon extended so that within three days members of the various branches of the Team Drivers International Union, employed as expressmen, truckmen, or otherwise in transporting or receiving freight, were on strike, the number of strikers having now been augmented to over 20,000. The New York, New Haven, & Hartford R.R. Co. filled the strikers places in the freight yard with Italian laborers; it was stated that the road officials had anticipated the intended strike and had many applicants for work. Variance between the parties in interest during which the efforts of the State Board of Conciliation and Arbitration and the officials of the Allied Freight Transportation Council, aided by the personal influence of the Governor, the Mayor, and leading business men were directed towards an equitable settlement of the points at issue, resulted in a speedy termination of the strike. Within one week from the start of the difficulty a great many of the strikers had returned to work. The New York, New Haven, & Hartford R.R. Co. as well as the Boston & Albany R.R. Co. refused to reinstate the strikers except as they were needed, while the Boston & Maine R.R. Co. took all its men back. Great difficulty was experienced after this by the strikers not being taken back as they applied for work. The State Board, under the direction of the Governor and in conjunction with the committee appointed at the conference, endeavored to have the men taken back as quickly as possible. Three weeks later it was reported that less than 300 men had up to that time failed of reinstatement. This strike was one of the largest and most important that had been experienced in Boston for years, and at the time threatened to tie up the entire business interests not only of this city but of the State.

1902 — April — Brewery Workmen — Boston.

A strike involving a large number of employees was that of the brewery workmen in Boston, inaugurated on April 3. The men left work to enforce demand for a nine-hour day and 50 cents an hour overtime, and because of the opposition to acceptance of what was known as the "discharge clause" which maintained that "employees may be discharged at the discretion of the employer and that every man discharged by a subordinate officer shall, if he so desires, be given a hearing by his employer whose decision shall be final. At such hearing business agent of the union may be present."

The unions contended that no man should be discharged without the consent of their organizations. About 1,600 men were involved in this difficulty, 23 breweries being affected. The workmen were distributed in five unions in Boston. On April 7 and 8 the master brewers publicly offered to reinstate all strikers on the old conditions and reserve the right thereafter to fill existing vacancies at their discretion. None of the strikers accepted the offer and non-union men were hired. Attempts were made to boycott the products of Boston breweries. Union team drivers refused to haul brewery supplies or empty packages returned. Subsequent meetings were held and on June 7 all the important points at issue were settled, the employers being conceded the right to hire and discharge men. The employers could not agree with the unions as to what disposition would be made of men who had been hired to fill strikers places. On July 20 a temporary injunction was granted certain master brewers restraining the strikers from interfering with the sale of Boston beer. The great difficulty now arose as to reinstating strikers. The State Board was requested to give a hearing and take action on the question. The master brewers not being completely satisfied with the decision the matter hung on until the middle of October when an attempt was made in some breweries to effect rotation in employment. By degrees the matter was amicably settled.

1902—May—Quarry Workers—Gloucester and Rockport.

On May 1 a strike of great importance in point of members occurred involving the quarrymen in Gloucester and Rockport. Eight hundred quarrymen in the employ of the granite companies of these two places struck to enforce demand for increase in wages and shorter workday. Blacksmiths and engineers struck in sympathy, so that work at the quarries was directly suspended. Four weeks from the beginning of the strike the men returned to work, the settlement being alleged as being successful to the strikers. The agreement signed was to remain in force for one year.

1902—July—Fish Handlers—Gloucester.

The general strike of fish handlers, inaugurated on July 31, involved over 1,000 employees and affected about 30 firms. The strike was ordered by Fish Skinners, Cutters and Handlers Union No. 9582. The demands presented but not complied with were the recognition of union, employment of none but unionists, 10 per cent increase in wages, and nine-hour workday. In three weeks an agreement was drawn up to remain in force until Aug. 1, 1903, stipulating that the Skinners and Cutters Association would make no discrimination against members of the union and that they would be prepared to meet a committee from the union at any time to discuss difficulties that might arise. It was also agreed that nine hours constitute a working day from November 15 until March 15 with 10 hours from March 15 to November 15; that one hour be allowed for dinner; that all legal holidays be recognized; that the minimum rate of wages for fish skinners should range from 22½ cents cwt.; that fish cutters should not receive less than 45 cents an hour; that fish handlers for commission labor should be paid 27½ cents an hour with same pay for overtime. The men received a slight increase in wages and the union voted to remove all unfair notices, although the employers would not recognize the union but agreed to show no discrimination.

1903—January—Carriage and Wagon Workers—Amesbury.

On January 1, about 600 carriage and wagon workers (affecting all local carriage manufacturers with but one exception) struck for nine-hour day with 10 hours' pay, overtime pay, and recognition of union; March 31, Carriage and Wagon Workers Union No. 27 voted to declare strike off, and men returned to work on April 1 under old conditions.

1903—January—Boot and Shoe Workers—Lynn.

One week from the inauguration of the strike at factory of Walter H. Tuttle, a general strike took place (on Jan. 16, 1903), affecting nine union stamp shoe factories, members of Cutters Assembly 3662, K. of L., directly involving over 200 cutters, besides about 450 women stitchers and McKay stitchers who went out in sympathy. The primary cause of the movement was the violation of the following agreement—the manufacturers refused to sign agreement to employ only K. of L. cutters:

Agreement entered into on March 31, 1900, by and between the Boot and Shoe Workers Union and the Cutters Assembly, No. 3662, K. of L., covering a settlement of the present controversy at the factory of D. A. Donovan & Co., and providing for harmonious relations between the two organizations for the future, upon the following conditions:

1. Recognition of cards of each organization by the other in all factories within the city of Lynn, each organization to assist in collecting dues from the members of the other, wherever possible.
2. The General Officers of the Boot and Shoe Workers Union to recommend that all local unions recognize the cards of Cutters Assembly, No. 3662, K. of L.
3. Cutters Assembly, No. 3662, K. of L., to grant withdrawal cards to any member square on the books who may wish to join the Boot and Shoe Workers Union in Lynn, or elsewhere.
4. Until a Cutters Local of the Boot and Shoe Workers Union shall be formed, as provided in Section 8, all cutters joining or belonging to the Boot and Shoe Workers Union in Lynn shall be

members of a mixed union, and said mixed union will not have jurisdiction over prices and conditions for cutting shoes.

5. Cutters Assembly, No. 3662, K. of L., to *favor, encourage and assist in organizing* all factories, and introducing the union stamp upon arbitration contracts, provided that no contract is signed where cutter's price is below the standard price of Cutters Assembly, No. 3662, K. of L.; and, further provided, that said standard price continue during the life of the contract, subject to arbitration only upon new work or changed conditions.

6. The Boot and Shoe Workers Union to support Cutters Assembly, No. 3662, K. of L., in all controversies with the employers.

7. Neither organization will tolerate any flagrant violation of union principles committed by its members against the other body.

8. A Cutters Local of the Boot and Shoe Workers Union in Lynn shall be chartered upon a majority vote at a meeting of all organized cutters in Lynn, said meeting to be called upon petition of 100 organized cutters, one week's notice of said meeting to be given in the public press, or within three months from the date when it is mutually ascertained that not less than 250 outside cutters and lining and trimming cutters are employed in factories using the union stamp. The cutters employed in such factories shall take out a charter in the Boot and Shoe Workers Union, provided the number of Union Stamp factories has not decreased within said period of three months.

9. Until Boot and Shoe Workers Cutters Local is chartered, it shall be optional with cutters going to work in Union Stamp factories, and who are not members of either organization, which organization they shall join.

10. Cutters Assembly, No. 3662, K. of L., to have complete jurisdiction over wages and conditions in all factories, subject to arbitration contracts in union stamp factories until Boot and Shoe Workers Cutters Local is chartered, at which time the Boot and Shoe Workers Local takes jurisdiction over union stamp factories, and Cutters Assembly, No. 3662, K. of L., continue to have jurisdiction over all other factories in Lynn.

11. In case of any disagreement as to the interpretation or scope of this agreement the General Officers of the Boot and Shoe Workers Union and the Executive Board of the Knights of Labor Cutters Assembly, No. 3662, shall meet in conference for the purpose of settling the dispute in accordance with the harmonious relations which this agreement is intended to promote.

The Boot and Shoe Workers Union filled the strikers' places as soon as possible, and within three days much progress was made in this direction, but the strike dragged on in some factories for months, not being declared off until June. On February 28, the B. and S. W. U. opened a stitching room in Boston where experienced stitchers were employed on work for the union stamp factories; this was done for the purpose of relieving the situation. Attempts made by the Board of Trade to settle the controversy proved futile. Temporary injunction restraining K. of L. cutters from interfering with business of shoe manufacturers was issued in February.

1903 — March — Weavers — Fitchburg.

About 300 weavers employed by the Parkhill Mfg. Co. (Mills A and B) struck for increase in wages amounting to 20 cents a cut. Compromise offer of five cents increase a cut was not accepted; establishment was shut down March 19. On April 8, about 300 weavers in mill C struck in sympathy, making about 1,100 operatives idle. Parties were brought together by the State Board and agreement drawn up whereby strike was settled on April 15; weavers were given five cents a cut increase on one of three classes of cloth.

1903 — March — Cotton-mill Operatives — Lowell.

In March, the following corporations of the Lowell Cotton Manufacturers Association were involved in strike: Massachusetts Cotton Mills, Merrimack Mfg. Co., Boott Cotton Mills, Hamilton Mfg. Co., Tremont and Suffolk Mills, Lawrence Mfg. Co., and Appleton Co. In February, the Textile Council demanded 10 per cent increase in wages which the mill agents of these corporations refused to grant, claiming that they could not afford to do so. Conferences were held, but no progress was made toward an amicable settlement of the difficulty. The State Board, having been notified of an impending strike, held interviews with the Mayor and Board of Trade, and joint conferences were held with the agents of the seven corporations and representatives from the Textile Council. Attempts at conciliation failed, and on March 28 the Textile Council notified the Lowell Cotton Manufacturers Association of the unanimous vote of the Council to strike, it being their intention to cease work at noon on Saturday, March 28, unless the mill agents decided to grant the increase, the same to go into effect on the following Monday, March 30. Notices were posted by the mill agents before noon on Saturday that the mills would close for an indefinite period, about 13,000 operatives thus being thrown into idleness. In the case of one corporation, the Lawrence Mfg. Co., employing 3,500 persons, only a small number were involved in strike; they soon returned to work or their places were filled.

On April 6, the legislature adopted an order directing the State Board to make an investigation of the textile strike. Public hearings were given at the City Hall in Lowell for one week beginning April 9. Representatives of both parties to the controversy appeared, as well as the public interested.

For purposes of investigation, the treasurers of the seven corporations involved offered to submit their books to the Board and to experts. As previously stated, the manufacturers claimed that they could not afford to grant increase demanded, while the counsel for the operatives introduced no evidence, as they claimed that it had been conceded in previous joint conferences that general prosperity was being enjoyed throughout the country and that higher wages were being paid in like manufacturing in Fall River and New Bedford. An inspection of the mills in question was made by the State Board and by an expert who reported his findings to the Board. After the investigation by the Board a report was submitted to the Governor on April 22, who, on the same day, transmitted it to the legislature. The finding of the Board was that the mills involved, with the exception of one, could not afford to grant the increase in wages.

The mills remained closed until June 1, when they reopened to operatives who wished to return at the old rates of wages, it being understood that no change was to be made in wage schedule. It was estimated that within two weeks about 70 per cent of the mill hands had returned. On June 21, the Textile Council, by unanimous vote of the 14 unions affiliated, declared the strike off. The mill agents agreed to take back as many operatives as were needed and that no discrimination should be made against the strikers except in the case of a few persons regarded by mill managers as in opposition to their interests, but under no circumstances would any of the employees who had filled the places of strikers acceptably be discharged to make room for returning operatives.

1903 — April — Carpenters — Essex County.

The members of the Essex County Builders Association who did not comply with the demands of the North Shore District Council of Carpenters for 50 cents daily increase in wages (\$3 to be maximum and \$2.75 minimum wage) were involved in strike on April 6; about 825 journeymen carpenters were affected; demands were generally granted on June 22. The cities and towns included in the general movement, as well as the number of strikers and duration, are as follows: Salem and Peabody, 235 strikers, 11 weeks; Beverly, 175 strikers, one week; Danvers, 45 strikers, one week; Manchester, 300 strikers; and Marblehead, 70 strikers, two weeks.

1903 — June — Paper Makers — Holyoke.

The strike of paper makers in Holyoke and vicinity was started by cutters of one mill on June 8, a general strike being ordered on June 12 for the following day. On June 8, 1903, cutters in finishing room of Nonotuck Division of the American Writing Paper Co. struck because of dissatisfaction over wages; girls had demanded increase of 25 cents and were offered 10 cents; strike spread immediately to all finishing room employees of coarse paper mills, affecting about 400 employees of George R. Dickinson, Geo. C. Gill, Albion, Nonotuck, Wauregan, Crocker, and Mt. Tom divisions of American Writing Paper Co. and the Chemical Paper Co. Eagle Lodge of Paper Makers had voted not to strike, although wage schedule presented by American Writing Paper Co. was unsatisfactory. Seven mills were closed on account of the strike. On June 12, Eagle Lodge of Paper Makers and Pulp, Sulphite, and Paper Mill Workers Union ordered employees in all mills of American Writing Paper Co., Parsons Paper Co.'s Mill No. 2, and Carew and Hampshire Companies in South Hadley Falls to strike on following day to enforce union demand for general increase in wages varying from 10 to 25 per cent; about 3,500 operatives affected, including (in sympathetic strike) firemen, millwrights, and, later, all building trades workmen except bricklayers, who refused to obey sympathetic strike order. Six mills, where conditions were satisfactory, were exempted. Strikers were ordered by union to finish work on hand so as to save loss of stock. Financial help for the strikers was sent by unions in various parts of the State. Attempts were made by local business men and by State Board of Conciliation and Arbitration to effect settlement; some strikers returned to work, making it possible for a few of the mills to resume operations. On July 19, Eagle Lodge voted to continue the strike. On July 23, American Writing Paper Co. discharged all firemen who were out on sympathetic strike, ordering men to collect wages and remove tools; on July 27, Eagle Lodge gave grievance committee full power to settle strike; on August 18, voted to declare strike off; it had lasted 65 days and operatives returned with practically no concessions made by manufacturers.

1903 — July — Bricklayers — Boston.

The largest and most important strike of bricklayers waged in Boston for some time was declared by Bricklayers Unions Nos. 3 and 27 on July 1. The strike was the outcome of dissatisfaction on the part of trade unionists over certain objectionable clauses submitted by the Mason Builders Association to be incorporated in the working rules. The clause allowing the employment of non-unionists and that pertaining to business agents follow:

(a) The joint committee understands the effect of the above declaration to be that no discrimination shall be made against non-members of Bricklayers Unions Nos. 3 and 27 of the city of Boston and vicinity, but that all members and non-members are expected to conform to the rules herein defined.

(b) The business agents of the Bricklayers Unions Nos. 3 and 27 shall be privileged to visit any job during working hours to interview the steward of the job and for this purpose only. Nothing in

this rule shall be construed as giving such agents authority to issue orders controlling work or workmen or to interfere with the conduct of the work or to enter into discussion with or attempt to prosecute any workman either during working hours or at any time while said workman is on employer's premises. Failure on the part of any business agent to observe this rule shall make him liable to discipline after investigation by joint committee.

The two unions then drafted a code of working rules demanding an increase in wages of five cents an hour, to go into effect July 1. The working rules as submitted to the Mason Builders Association follow:

Bricklayers' work shall consist of the cutting and laying of all brick in or upon any structure or form of work where bricks are used. All fire-proofing where blocks or slabs are used, the fitting and setting of all terra-cotta, the setting of all caps and sills on brick buildings, the pointing around window frames, when mortar is used, the pointing of all brick and terra-cotta fronts and the cutting out of all brick and terra-cotta to connect with new masonry.

Sewers, culverts, conduits, basins, bridges, retainers, reservoirs, man-holes and drop-inlets shall be classified as sewer work, and the cutting and laying of all brick in the construction of the same, together with the scraping, trimming, pointing, and plastering of these structures, shall be bricklayers' work.

Eight hours shall constitute a day's work; no bricklayer shall work more than eight hours in 24, unless he is paid for overtime as provided. The working hours shall be from eight A.M. to 12 M., and from one to five P.M. (one hour for dinner during February, March, April, May, June, July, August, September, and October). During November, December, and January, it shall be optional with the men on the work whether they shall start work at 12.30 P.M. and quit at 4.30 P.M.

When night gangs are employed, eight hours shall constitute a night's work, the working hours to be from eight P.M. to 12 M., and from one A.M. to five A.M.

The minimum rate of wages shall be 55 cents an hour. The minimum rate of wages on all sewer work shall be 70 cents an hour. Overtime to be paid for as time and one-half; the hours between five A.M. and eight A.M. and five P.M. and six P.M. shall be paid for as double time. Sundays, Independence Day, Labor Day, Thanksgiving and Christmas Days are to be considered as holidays and work done on either of these days shall be paid for as double time.

Bricklayers shall be paid every week, before five P.M., on Saturday.

When a bricklayer is discharged or laid off he shall, on demand, receive his wages in cash or office order. An office order shall entitle the holder to one hour's pay in addition to time due for work performed.

A violation of this section entitles the bricklayer to compensation at working rates for the working time that elapses between the time of discharge or lay-off and the time of receiving his money, providing claimant remains at the job or office during all working hours until he is paid.

Preference of employment shall be given to members of Bricklayers Unions Nos. 3 and 27.

The business agent shall not be interfered with when visiting any building under construction while attending to his official duties.

On July 1, 66 small firms had granted the increase and 24 firms, employing over 300 men, had refused; strike was ordered against these firms; the strike was declared off on August 24, all strikers receiving their demands and returning to work on the 55 cents an hour basis.

1903 — August — Machinists — Boston and Springfield.

About 450 machinists and helpers employed on the Boston and Albany Division of the New York Central Railroad (affecting Massachusetts employees at Allston and Springfield) struck for increase of 12½ per cent in wages, demanding the same pay for nine hours as they received for 10 hours; in 17 days, compromise was effected, nine hours to constitute a day's work in all shops of the Boston and Albany Division, time and one-half to be paid for overtime, and in roundhouses time and one-half after 10 hours' work; compromise agreement gave increase of about five per cent; Railroad Machinists Union No. 567 of Boston involved.

1904 — February — Printing Employees — Boston.

On February 1, about 250 compositors employed in printing establishments in Boston struck to enforce acceptance of the new price-list presented by Typographical Union No. 13 to the Typothetae and firms outside of the association.

The acceptance of the agreement meant an increase of five cents for 1,000 ems (40 cents), an increase of \$1.50 a week for hand compositors (§18), and \$3 increase for machine operators (§21).

The following provision was made in the agreement as to hours of labor:

"It is agreed that all questions as to a shorter workday shall be subject to, and governed by, such agreement or settlement as may in the future be arrived at through a joint conference of the United Typothetae of America and the International Typographical Union; provided, that if no such agreement is reached, Boston Typographical Union No. 13 shall be governed by the action of the International Typographical Union."

The strike affected, directly and indirectly, about 800 employees in the printing trade, and involved about 100 book and job establishments. Within two days 30 firms (mostly small concerns) had granted demands and compositors had returned to work; on the other hand, the number of strikers was being daily enlarged by additional firms refusing demands and their compositors going out. On February 2, Alfred Mudge & Son and William B. Libbey returned union labels and declared open shop.

After resigning membership in the Typothetæ, the Wright & Potter Printing Co., the State Printers, effected a temporary compromise, agreeing to new rates pending a settlement of the trouble. By order of the Mayor the new schedule was temporarily accepted at the Municipal Printing Plant.

On February 4, the pressmen and press feeders, in some establishments, became involved in the strike, going out in sympathy. Subsequently, the Typothetæ instituted proceedings for an injunction to prevent a sympathetic strike, and to restrain Typographical Union No. 13 from paying benefits to pressmen and feeders striking in sympathy. A temporary injunction was granted by Judge Loring, in the Supreme Judicial Court, his ruling in enjoining the defendants individually and as officers of the several unions being in part as follows:

"From in any manner persuading, inducing, inciting or seeking to persuade, induce, or incite, or doing any act calculated or intended to persuade, induce, or incite any person now employed by any of the plaintiffs in this suit as a pressman, feeder, or assistant to engage in any sympathetic strike, so-called, or to leave the employ of such plaintiff for cause other than to better his own condition, or because of a dispute between him and his employer relating to his personal interests, and each of said defendants and the members of said Boston Typographical Union No. 13 and of said Printing Pressmen's Union No. 67 and the Franklin Association No. 18 and Allied Printing Trades Council and each of said members, and the servants and agents of each of them, be and each of them hereby is enjoined until the further order of this court, from offering, promising, paying, or in any manner furnishing out of the funds of said association, or out of any funds furnished to them or to any of said associations for the purpose of any strike benefit, so-called, or furnishing out of any of said funds any money or other thing for the support or assistance of any person now or at the time of the filing of the bill of complaint employed by any of the plaintiffs as a pressman, feeder, or assistant, who may have since the filing of this bill left, or may hereafter leave, the employ of any of the plaintiffs for any cause other than to better his own condition, or because of a dispute between him and his employer relating to his personal interests, and from abetting, conniving at, or consenting to any such offer, promise, payment, or other such act."

The Typothetæ later asked for an injunction forbidding the strikers from interfering with their interests by inserting advertisements asking men not to take strikers' places, etc. The court held this measure in abeyance, awaiting the complete findings of the case.

On March 10, an agreement for two years was adopted by the Typothetæ and the National Executive Committee of the International Typographical Union, which was accepted by the Scale Committee of Typographical Union No. 13, and three days later this agreement was ratified by Union No. 13. The agreement provided that wages of hand compositors for piece-work should be 38 cents instead of 35 cents for 1,000 ems; \$17 a week for time work instead of \$16.50, from March 14, 1904, to February 1, 1905, \$18 thereafter; wages of machine operators, \$19 a week instead of \$18, from March 14, 1904, to February 1, 1905, and \$20 thereafter; that no change should be made in hours; that all disputes should be submitted to arbitration.

Following the adoption of the agreement, the Typothetæ stopped injunction proceedings.

Boston Typographical Union No. 13 paid weekly strike benefit of \$7 to married members, and \$5 to unmarried members.

1904 — March — Textile Operatives — Lawrence.

Combers, carders, and floor hands, numbering 375, employed in the Top Mill Department of the Arlington Mills, struck to resist reduction in wages ranging to over 10 per cent in the worsted spinning department and in one factory; wool sorters were forced into idleness from the strike; one week from the inauguration of the trouble, 108 doffers and 42 other operatives joined the strikers; on April 2, an order was introduced in the Legislature calling for a joint committee to investigate the strike; on April 8, wool sorters returned to work, the pay to be upon the newly adjusted schedule; strike was declared off in one month, the firm agreeing to reinstate old employees as far as possible, but would not discharge those operatives who had filled strikers' places acceptably.

1904 — April — Grain Counter Workers — Lynn.

On April 6, 16 factories of the Counter Manufacturers Association in Lynn were affected by a strike, the grain counter workers going out to enforce union schedule which provided for an increase in wages, Saturday half-holiday for half the year, and restriction of board of apprentices to one in each shop; 600 grain counter workers involved; on April 28, strike was declared off, agreement being signed for three years granting 54-hour week from May 1 to November 1, 59-hour week for the other six months, and slight increases in wages but no restriction as to apprentices; Grain Counter Workers No. 261 involved.

1904 — April — Shipbuilding Employees — Quincy.

From April 18 to April 22 a general strike was inaugurated at the Fore River Ship & Engine Co. involving about 2,600 employees; certain men struck because of the Summer schedule of hours, they being requested to work 55 hours a week instead of 54, with pay for the extra hour and with Saturday half-holiday; the men alleged that it was an attempt on the part of the company to return to the 10-hour day schedule; within one week, many of the men had returned to work; at a conference of interested parties to the controversy, the company suggested that, if the men would return to work immediately on the 55-hour basis, it would submit to arbitration the question of whether or not the proposed hours were unfair in comparison with those of its competitors in the same line of business; on May 2, it was reported that about 1,200 men were at work; one week later, the business men of Quincy petitioned the Fore River Ship & Engine Co. to grant conference with strikers, claiming that nearly a thousand men had left Quincy on account of the strike, and that this had perceptibly hurt business; strikers gradually returned to work; on May 25, representatives of Boiler Makers Union held conference and agreed to return to work on 55-hour basis for Summer and 54-hour schedule in the Fall; about 800 boiler makers and helpers returned on May 27, 80 drillers and tappers having returned to work the day previous; the shipwrights and caulkers remained out until June 3 when they also voted to return.

1904 — May — Bakers — Boston.

A general strike of 1,000 bakers was ordered in Boston by Bakers Nos. 4 and 53 against about 200 master bakers; cause of the strike was refusal on the part of master bakers to grant increase in wages of \$1 a week for second hands, oven men, and bench hands, recognition of union, and that the union label be placed on every loaf of bread; many of the smaller firms signed, while others claimed that employees broke faith and struck while negotiations for adjustment were pending; within a week 500 men had returned to work, the firms having signed the agreement; number of strikers dwindled down to 300 in August; six months later, although the strike had not been officially declared off, the bakeries were reported to be running satisfactorily.

1904 — May — Painters — Boston.

On May 24, Painters and Decorators No. 11 ordered a general strike of painters against 300 master painters involving about 1,600 journeymen; union demanded an increase from \$2.80 to \$3 a day for painters and from \$3.20 to \$3.40 a day for decorators; conferences were held prior to strike movement at which master painters agreed to increase wages beginning May 1, 1905; within the first week many of the smaller concerns had signed agreement and men had returned to work; during this time 145 non-union painters who struck had joined the union; on June 20, strike extended to New York, Washington, and Baltimore; on June 22, Judge Richardson issued injunction restraining officers of the B. T. C. and Painters and Decorators No. 11 from keeping pickets in front of certain buildings, and persisting and causing a sympathetic strike of employees working upon them; many of the employers declared open shop; on July 3, after six weeks of idleness, strike was declared off and men returned to work on July 5 under old rates.

1904 — May — Carpenters — Holyoke.

Carpenters No. 656 ordered a strike of members employed by master builders refusing to grant union demand of \$3 for an eight-hour day, agreement to hold good for three years; 425 carpenters were involved in strike, the shop carpenters being also called out although they had presented no grievances; original number of strikers, 225; many plumbers went out in sympathy; union committees made many efforts to obtain conferences with master builders but without avail; at mass meeting of English and French speaking carpenters' unions held August 8 it was voted to declare strike off; no concessions were made on part of master builders; the loss in wages by the strike was estimated to be about \$30,000.

1904 — May — Tube Workers — Somerville.

Strike was declared by Tube Workers No. 5 against the American Tube Works involving about 570 tube workers; men went out upon refusal of firm to grant an increase of \$1 a week; firm contended that wages and hours had been adjusted within a year; firm was crippled for a while but did not entirely shut down its works; began at once to run open shop on same basis as had previously existed as to wages; up to September 26, 300 tube workers were employed, 120 of these being strikers who had been reinstated; firm agreed to take back the strikers at any time with the exception of the leaders. In April, 1905, Tube Workers No. 5 officially called off the strike ordered on May 17, 1904, against the American Tube Works; as far as the company was concerned the strike had been practically closed for months, inasmuch as they were running without interruption.

1904 — May — Carpenters — Springfield.

A general strike movement was inaugurated on May 2 by the three local carpenters' unions in Springfield and one in Chicopee against contractors in Springfield and Chicopee refusing to increase

wages from \$2.75 to \$3 for eight-hour day; 80 contractors in both cities were affected and 700 carpenters involved; on August 7, by unanimous vote of the unions concerned, the strike was declared off and men asked for re-employment; they were reinstated without concessions.

1904 — May — Freight Handlers — Fall River.

On May 21, freight handlers on the Fall River Line of the N. Y., N. H. & H. R.R. Co. struck in sympathy with New York Freight Handlers Union which ordered a strike upon refusal of company to discharge an assistant foreman after 25 years of service, and subsequent demands for improved wages and hours. Including the firemen, oilers, and other employees who went out in sympathy with the freight handlers in Fall River, there were about 300 on strike; about 30 employees refused to go out; although the business on the line was crippled temporarily, places of strikers were gradually filled and general routine work continued; on May 30, a committee arranged for an arbitration board to confer with the Freight Agent of the Fall River Line; conference was not held, the Agent taking the ground that there was nothing to confer, inasmuch as the strikers' places had been filled and the strikers had severed connections with the company; on June 27, upon receipt of a communication from the President of the New York Freight Handlers Union, strike was declared off; Longshoremen and Marine Transport Workers Union involved.

1904 — July — Textile Operatives — Fall River.

The Fall River Textile Strike, inaugurated on July 25, 1904, was one of the largest and most disastrous strikes that the Commonwealth has known. As special consideration has been given this strike in both the Labor and Industrial Chronology and in the Massachusetts Labor Bulletins we append here condensed statistics.

Date of inauguration of strike,	July 25, 1904.
Cause,	Against reduction of 12½ per cent.
Total corporations affected,	33.
Total mills shut down,	72.
Weekly loss in production (pieces),	268,000.
Total spindles idle,	2,577,450.
Total looms idle,	68,200.
Stockholders' capital idle,	\$21,665,000.
Employers' loss (25 weeks),	\$825,000.
Total cotton mill operatives idle,	26,000.
Vote of unions on strike question,	1,513 for strike; 396 against strike.
Number of operatives unionized,	Between 4,000 and 5,000.
Total working-days lost,	3,900,000.
Total loss in wages (25 weeks),	\$5,167,500.
Total strike benefits paid by local unions (16 weeks),	\$200,000.
Total assistance rendered by outside unions (16 weeks),	\$50,000.
Amount given in City and State aid (16 weeks),	\$24,000.
Number of cases aided by City and State (16 weeks),	17,120.
Exodus of persons,	18,000.
Sex of operatives on strike,	Males, 13,750; females, 12,250.
Number of minors on strike,	3,800.
Number of children under 16 years,	1,600.
Conjugal condition of operatives,	Single, 15,800; married, 9,200; widowed, 950; divorced, 50.
Nativity of operatives,	7,200 native born; 18,800 foreign born.
Nationality of operatives,	Majority, French Canadians, English, Poles, and Portuguese.
Parent nativity of operatives.	Canada (French), 36 per cent; Great Britain, 26 per cent; Ireland, 20 per cent.

Conferences between committees of manufacturers and operatives on Nov. 7 proved fruitless, and mills were reopened on Nov. 14. At first little success attended the reopening, but practically all the mills are now running, four of them being reported as running nearly full. On Nov. 18, the American Federation of Labor, in convention, voted pecuniary assistance. Action taken by the five textile unions on Dec. 30, regarding prolongation of strike, resulted in vote of 1,401 for continuance and 420 against.

The controversy was finally terminated by the efforts of Ex-Governor William L. Douglas to have the operatives return to work in the mills in which they were employed when they struck as soon as possible, and that no discrimination should be shown on account of the part which they took in the textile strike. After the resumption of work the Governor investigated the matter relating to the margin between the raw material and manufactured goods required by the manufacturers and sub-

mitted his conclusion as to what average margin should prevail. At the time the men returned to work it was agreed that should the margin prove to be what the Governor believed should prevail, the manufacturers were to pay a dividend of five per cent on wages earned from January 20 until April 1, 1905. The decision of the Governor was given out on May 17, 1905, and was to the effect that the margin required would be 74.38 cents between the price of 45 yards of cloth and 85 of cotton and pay a dividend of five per cent on the wages earned during the time specified. Upon the receipt of the Governor's decision on May 17 the Executive Committee of the Textile Council acted upon the matter and on June 5 the matter was considered closed. Later in the month the Textile Council voted to ask the manufacturers for a conference to consider the industrial situation, but this was refused on the ground that no good could result therefrom.

1904 — August — Garment Makers — Boston.

A general strike affecting 71 clothing contractors was ordered by Garment Makers No. 1 because employers refused to sign new agreement embodying working rules for 1904-05; employers maintained that agreement had been ruled illegal in the Superior Court; the union wanted to have full charge of hiring and discharging help; about 1,600 garment workers involved; within a week 18 contractors employing 450 men had signed agreement; one week later practically all contractors opened their shops for those who wished to work, agreeing to pay union price and work their men union hours but refusing to sign agreement; strike declared off by union on September 16, the men to ask for reinstatement.

1905 — March — Granite Cutters — Quincy.

The Quincy Branch of the Granite Cutters National Union ordered a general strike of granite cutters against members of the Quincy Granite Manufacturers Association not accepting the new union schedule, providing for \$3 minimum for eight-hour day; 900 men involved; the State Board brought parties together in conference; dispute was settled by committees, \$3 minimum being granted.

THE FALL RIVER SLIDING SCALE OF WAGES.

The sliding scale, or as the manufacturers prefer to term it, the profit-sharing system, adopted by joint agreement between the Cotton Manufacturers' Association and the textile unions of Fall River, has now been on trial for more than six months, and up to the first of May there was every indication that the new system was a satisfactory and equitable solution of the Fall River wage question.

The causes which led to the adoption of this system date back to July, 1904, when the wages of the cotton-mill operatives were reduced 12½ per cent. The reduction was followed by a six months' strike, involving some 26,000 operatives and affecting 33 corporations, which was declared off upon the instigation of Governor Douglas, who, after a careful investigation into the trouble, decided that existing conditions did not justify higher wages. The Governor's decision was accepted by the textile unions on behalf of the operatives, and the latter went back to work under the reduction. Shortly after the acceptance of the decision the Textile Council asked the manufacturers for a conference for the purpose of discussing the local industrial situation. This request was refused on the ground that market conditions did not warrant a wage increase and that agitation of any kind should be discouraged. A request was also made about this time by the Weavers Union to the Fall River Iron Works Co., one of the largest cotton corporations in Fall River, but not affiliated with the Cotton Manufacturers' Association, for an increase of 12½ per cent, or the wage scale in effect prior to the great strike. This

request was also refused for practically the same reasons. It should be noted in this connection that throughout the six months' strike the Fall River Iron Works Co. had continued to pay its employees the old scale of wages, and did not reduce wages until the operatives of the other cotton mills of Fall River returned to work, submitting to the decrease.

In September, the Weavers Union rejoined the Textile Council, from which it had been severed since 1901, and asked that the Council consider the wage situation with the idea of asking for an increase in wages.

On the ninth of October, a formal request was made to the Cotton Manufacturers' Association by the operatives, through the Secretary of the Textile Council, for a restoration of the rate of wages paid before the reduction of July 24, 1904, to go into effect October 23. To this request, the Cotton Manufacturers' Association, on October 16, made the following reply :

Mr. THOMAS TAYLOR, *Secretary, Fall River Textile Council* :

Your favor of Oct. 9, 1905, has been received and duly considered. I am instructed to say that the manufacturers have decided to advance the wages of their employees five per cent, to take effect Monday, Oct. 23, 1905. In addition to the advance of five per cent, they have further agreed to adopt the system of profit-sharing, as follows :

When the average margin between the cost of eight pounds of middling upland cotton in New York and the value of 45 yards of 28-inch 64 by 64 print cloth shall exceed 75 cents, they will pay at the end of each period of four weeks from Oct. 23, 1905, to all operatives who have been in their employ two weeks or more a dividend on their earnings during said period of one per cent for every cent the margin shall exceed 75 cents until the margin reaches 85 cents, and one-half of one per cent for every cent in excess of 85 cents.

The daily quotations of cotton and print cloth in the New York Journal of Commerce and Commercial Bulletin shall be the basis on which said margin shall be computed.

Yours respectfully,

C. M. HATHAWAY, *Secretary*.

On October 18, M. C. D. Borden, owner of the Fall River Iron Works Co., posted notices of an increase in wages of $12\frac{1}{2}$ per cent, to go into effect October 23. This was a restoration of the scale of wages paid by all the mills previous to the great strike, and by this mill up to January, 1905.

The Textile Council refused to accept the profit-sharing plan proposed by the manufacturers and requested a full restoration of $12\frac{1}{2}$ per cent, the reduction made in July, 1904. On October 23, the Cotton Manufacturers refused to accede to the Textile Council's request, and sent to that body the following letter :

Mr. THOMAS TAYLOR, *Secretary, Fall River Textile Council* :

Dear Sir: Your communication of the 23d received. At a meeting of the Manufacturers' Association held Oct. 23d, it was unanimously voted to adhere to their action of Oct. 17th, by which they offered an outright advance in the rate of wages of five per cent, coupled with a plan of profit-sharing that will allow the operative to share to the fullest extent in any profits they may make above a moderate return upon the invested capital.

It is impossible to grant your request for the full restoration of the schedule in force prior to July, 1904, for the reason that the margin existing between raw material and finished product will not allow it. In making an advance of five per cent based on a margin of 75 cents, the manufacturers were governed first of all by their ability to pay, and secondly to conform to the spirit of an agreement made by your organization and themselves with the Governor of the Commonwealth, to pay this additional sum based upon a margin which he should ascertain by an investigation of their accounts to be sufficient to allow of its being given.

It is well known by all that the Governor found this margin to be 73 $\frac{3}{8}$ cents, on which a dividend of 5 per cent should be paid after it had been in existence for a period approximating three months.

The profit-sharing offer is designed to give to the operative automatically and without agitation such advance from month to month as the margin will warrant, and the manufacturers feel sure, if thoroughly understood and allowed to go into force, it would prove satisfactory to operatives, manufacturers, and the community-at-large, all of whose interests and prosperity depend upon the peaceful conduct of the chief industry of the city, and its continued prosperity. The manufacturers feel that freedom from constant agitation and frequent changes in the wage schedules are absolutely necessary if business is to be successfully carried on in this city, and with this purpose in view, after long and careful consideration, they believe the plan outlined by them will accomplish this much-to-be-desired end.

It may be in order to illustrate the working of the profit-sharing scheme in a manner that will make it possibly better understood. The standard is to be fixed at 5 per cent above present schedule, or at a basis of 18.18 per cent for weaving 28-inch, 64 x 64 print cloths, and all percentages of increase are to be figured from that price.

A margin of 76 will make a total advance of 6 per cent above wages in force prior to Oct. 23d, and one per cent for each cent up to and including 85 cents. A margin of 80 cents means an advance of 10 $\frac{1}{4}$ per cent, and of 85 cents, 15 $\frac{1}{2}$ per cent advance.

The advantages of this plan must be apparent to everybody. The employee is assured of obtaining all that the manufacturers can afford to pay. He will, as never before, share in the prosperity which may come, while the manufacturer will be able to earn a reasonable profit for his stockholders, and the trade will not be disconcerted by strikes or prospects of strikes, to the great advantage of all concerned who are interested in the welfare of the industry and the city of Fall River.

Yours respectfully,

CLARENCE M. HATHAWAY, *Secretary.*

A conference was held on the 30th of October between the committees representing the two parties, and the following agreement was reached :

It is agreed between the representatives of the operatives and the manufacturers that 18 cents per cut be made the basis of wages, with a margin of 72 $\frac{1}{2}$ cents between the cost of eight pounds of middling upland cotton (New York quotation) and the selling value of 45 yards of 28-inch 64 by 64 print cloth or 33.11 yards of 38 $\frac{1}{2}$ -inch 64 by 64, with a division of profits on any additional margin above 72 $\frac{1}{2}$ cents, as stated by the manufacturers in their reply to the Secretary of the Textile Council, dated Oct. 16, 1905.

This agreement was formally approved by the spinners, carders, loomfixers, and slasher tenders unions on November 1. The weavers union rejected the proposition.

The 12 $\frac{1}{2}$ per cent reduction preceding the great strike had left wages on a basis of 17.32 cents a cut. The new wage scale was therefore a definite increase of 3.93 per cent, with the addition of a profit-sharing system, or sliding scale, which gives a conditional increase varying with the condition of the cotton market. The average margin between the market price in New York of eight pounds of middling upland cotton and the average value of 45 yards of 28-inch, 64 x 64 print cloth, or 33.11 yards of 38 $\frac{1}{2}$ -inch 64 x 64 goods, was for the first week (October 27) :

45 yards 28-inch, 64 x 64 print cloth at \$0.03 $\frac{5}{8}$,	\$1.63125
33.11 yards 38 $\frac{1}{2}$ -inch, 64 x 64 print cloth at \$0.04 $\frac{7}{8}$,	1.61411
	<hr/>
	\$3.24536
Average value,	<hr/>
	\$1.62268
8 pounds middling upland cotton at \$0.10 $\frac{5}{8}$,	\$0.85000
Average margin,	<hr/>
	\$0.77268
Basic margin, . . . . .	.72500
	<hr/>
Additional margin,	\$0.04768

This additional margin is 4.8 or five cents above 72½ cents and raises wages five per cent above 18 cents a cut, or to 18.90 cents. The rate before the reduction and the strike, the restoration of which the operatives requested, was 19.80 cents a cut. However, during the weeks ending February 23 and March 3, the margin reached its highest point since the adoption of the new scale and raised the wage basis to 19.80 cents a cut.

In the following table we show the manner in which the sliding scale has worked since its inception in October, 1905 :

WEEK ENDING —	Cost of Eight Pounds of Middling Upland Cotton (New York Quotation)	Selling Value of 45 Yards of 28-inch, 64 x 64 Print Cloth	Selling Value of 33.11 Yards of 38½-inch, 64 x 64 Print Cloth	Margin	Percentage Dividend on Earnings
1905.					
October 27,	\$0.105¼	\$0.035¼	\$0.047¼	\$0.7726	5
November 3, . . . . .	.108583	.035½	.048958	.7573	3
November 10, . . . . .	.1161	.035½	.05	.7146	0
November 17, . . . . .	.1128¼	.035½	.05	.7407	2
November 24, . . . . .	.1143½	.035½	.050417	.7356	1
December 1, . . . . .	.1180	.0375	.0513	.7523	3
December 8, . . . . .	.1235¾	.0375	.0525	.7242	0
December 15, . . . . .	.1203½	.0375	.0525	.7502	3
December 22, . . . . .	.1219½	.0375	.0525	.7376	1
December 29, . . . . .	.1199	.0375	.0525	.7537	3
1906.					
January 5, . . . . .	.1186	.0375	.0525	.7641	4
January 12, . . . . .	.1176¾	.037917	.0525	.7809	6
January 19, . . . . .	.12125	.037917	.0525	.7523	3
January 26, . . . . .	.1196¾	.0375	.0525	.7556	3
February 2, . . . . .	.11475	.0375	.0525	.7949	7
February 9, . . . . .	.1126¾	.0375	.0525	.8116	9
February 16, . . . . .	.1123	.0375	.0525	.8145	9
February 23, . . . . .	.1099	.0375	.052125	.8275	10
March 3, . . . . .	.10925	.0375	.053¼	.8285	10
March 10, . . . . .	.1125½	.0375	.053¼	.8019	8
March 17, . . . . .	.1105½	.0375	.053½	.8127	9
March 24, . . . . .	.11425	.0375	.05¼	.7782	5
March 31, . . . . .	.11725	.0375	.05¼	.7542	3
April 7, . . . . .	.1163¼	.0375	.05¼	.7615	4
April 14, . . . . .	.1176¾	.0375	.05¼	.7509	3
April 21, . . . . .	.1180	.0375	.05¼	.7482	2
April 28, . . . . .	.11708	.0375	.05¼	.7556	3

The average percentage dividend for the 27 weeks that the scale has been in operation is 4.41, giving an average wage of 18.79 cents a cut for weaving, or 1.01 cents less than the requested 12½ per cent increase would have given, and which the weavers are now making efforts to have restored.

The above method of figuring the margin in cotton manufacturing originated many years ago when the product of the mills of Fall River was almost exclusively print cloths, while at the present time probably less than one-third of the product consists of such cloth. Up to last Fall this method had been merely one of calculation serving for discussion, but never had been used as a basis for regulating wages. It is doubtful if the principle would have been applied even then had it not been used by Governor Douglas in January, 1905, while acting as arbitrator between the manufacturers and employees, in his decision that an increase of wages above a basis of 17.32 cents a cut was not warranted unless the margin exceeded 74.38 cents.

It would be difficult indeed to devise a system of wages that would be perfect and give to the operative his full share in the profit of an industry in which he is an indispensable factor, whatever such share might be. So in the system adopted at Fall River we find defects of which, although they do not by any means offset its advantages, it is thought well to speak in an impartial consideration of the subject. For instance, the rate of wages is subject to the price of print cloths and the condition of the cotton market. As before stated, print cloths constitute but a small proportion of the product of the Fall River mills, the main product being "fancies" and "odds." Under the present system a fall in the price of print goods would lower wages, even though the mill was not running on prints at all and indeed it might be making large profits on fancies. Upon the arrival of the new crop of cotton the prices will fall and wages will rise. After the crop has been nearly sold, speculation and attempts to corner the supply will raise the price and lower wages. The use of the term "profit-sharing" is hardly applicable to a system where the wages may decline and at the same time the manufacturers may be making profits.

This system of an automatic adjustment of wages, an innovation in the solution of wage problems, was carefully devised for the purpose of giving the operatives as high a rate of wages as business conditions would allow. During the past six weeks the high price of cotton and the falling off in the selling price of print cloth have worked against wage dividends of operatives, and have also opposed profits to stockholders. Dissatisfied, as a result of the recent condition of the cotton market, the operatives, on May 16, through their representative body, the Textile Council, requested a conference with the manufacturers "to consider the present industrial situation." A conference was held on June 1, at which the Council asked for a restoration of wages paid prior to July, 1904. This the manufacturers refused to grant, claiming that it had been agreed to give the profit-sharing system a year's trial.

WELFARE WORK AMONG THE COTTON MILLS OF LOWELL.

Lowell Hospital Association.

An example of excellent welfare work which has perhaps not received the attention and credit which it deserves is the Lowell Hospital Association. As early as 1839, the representatives of the large textile industries of Lowell, then a city of about 20,000 persons, became convinced of the desirability of hospital treatment for the sick or injured among their employees, and as a result established the Lowell Hospital Association. Articles of agreement were drawn up and executed in November, 1839; funds necessary for the purchase of real estate and future contributions for the proposed institution were pledged. The control was vested in

the Board of Treasurers of the corporations represented, and the local management in a Board of Trustees, comprising the agents of the mills. The Hospital was opened in February, 1840, and for 27 years there was no other hospital in Lowell. The Association was never incorporated, and its real estate is held, in trust, by the Proprietors of the Locks and Canals on the Merrimack River. The first annual report announced that 130 persons had been treated during the year. During the second year 255 patients were treated.

Extensions and radical improvements have been made from time to time, all combining to increase the efficiency of the institution and to keep it supplied with modern appliances and in touch with the best practice. In 1887, a building was erected to provide a suitable ward for contagious diseases, and is the only building of its kind in the city. In the same year the Out-patient Department was established, with a special staff of physicians.

Special terms for admission to the Hospital are made to employees of the manufacturing corporations represented by the Trustees, to cover in part the cost of board. None are refused because of inability to pay; to those who are able the charge is, for women, \$1.75 a week, and for men, \$2.75. The charges to patients-at-large are regulated by the character of the accommodations furnished, and with regard to their means. The Out-patient Department consists of a special staff of physicians and surgeons who give advice free to those who cannot pay. Medicines are furnished by the Hospital to such patients at cost.

Reliable figures showing the work of the Hospital are available for only the last 19 years. During this time 9,221 house patients were received and given 29,957 weeks' treatment. The expenses aggregate \$297,489, of which the patients have contributed a total of \$102,590. The Out-patient Department has served in all 30,391 persons, who have made 132,179 visits. The service rendered by the Hospital in both departments has more than doubled in the last eight years.

The following table shows the contributions received and the number of patients admitted from the corporations supporting the Hospital, for the year ending December 31, 1905:

Contributions from and Number of Patients and Out-patients admitted from Manufacturing Corporations.

CORPORATIONS.	Contributions	Number of Patients Admitted	Number of Out-patients
Merrimack Manufacturing Co.,	\$1,700	66	297
Tremont and Suffolk Mills,	1,500	94	222
Massachusetts Cotton Mills,	1,300	62	127
Lawrence Manufacturing Co.,	1,300	73	188
Bigelow Carpet Co.,	1,100	43	106
Hamilton Manufacturing Co.,	1,000	43	99
Boott Mills,	700	34	78
Lowell Machine Shop,	600	50	202
Appleton Co.,	450	24	67
Middlesex Co.,	250	7	18
Proprietors, Locks and Canals,	100	1	4
TOTALS,	\$10,000	497	1,408

Other receipts were: From patients, \$9,031; from medicines sold, \$259; from nurse hire, \$78; and from refuse sold, \$69; total, \$9,437. The patients-at-large numbered 282. Of the 779 patients admitted, 470, or 60.33 per cent, were mill operatives; there were also 112 housewives, 47 laborers, 39 children, and 111 miscellaneous occupations. There were 1,173 out-patients treated who were not employed by the manufacturing corporations.

The Ministry-at-Large in Lowell.

The Ministry-at-Large, supported by the large manufacturing corporations of Lowell, and established some 60 years ago, has as its purpose, "the doing of anything and everything that may be necessary for the temporary relief of distressed families of small-wage earners of the city, without regard to religion, nationality, or color. It does a three-fold service of relief, education, and religion. Its purpose is preventive. It directs paupers and vagrants to the municipal authorities, and gives itself to the keeping of self-respecting, small-wage workers from falling into pauperism and vagrancy." Relief has been given to the following number of persons according to nationalities: Scotch, 491; Irish, 487; Americans, 478; English, 452; English Canadians, 286; French Canadians, 248; Swedes, 33; other nationalities, 82; total, 2,557. The relief was in groceries, coal, wood, shoes, clothing, meat, milk, money, lodgings, board, rent, railroad fares, advice, work, inquiry letters, lawyers' services, doctors' services, medicines, surgical appliances, maternity aid, hospital treatment, and institutional care.

The People's Club.

The People's Club, while not supported directly by the manufacturing corporations of Lowell, receives annually from the treasurers of such companies the sum of \$1,500, which in 1905 was 42.35 per cent of the total receipts for the support of the club. The other receipts were \$435 from subscriptions, \$369 from the pupils of the evening classes, and \$894 from the Permanent Fund and interest from the Col. J. B. Francis Fund. It may therefore well be classified as part of the industrial welfare work of Lowell.

The object of the club, as stated in its report, is "to provide for the men and women of Lowell, especially the young, rooms in which a few hours might be passed profitably on each week day during the greater part of the year, in the perusal of good literature and the enjoyment of wholesome entertainment. . . . Spacious quarters have been maintained for more than 30 years, and equipped on the literary side with the current newspapers of the day, the magazines, and libraries of good books, and on the amusement side with numerous innocent games suitable to the recreation of bodies tired with a day in the mill or workshop. And these facilities for improvement have been offered free to all who cared to enjoy them as they still are to-day."

During the past year in the Men's Branch the reading-room was open 220 evenings and there were 10,863 visitors, an average of 49; the amusement room was open 190 evenings with an attendance of 12,983, an average of 68. In the Women's Branch it was reported that there were evening classes in cooking, plain sewing, dressmaking, millinery, embroidery, and shirtwaist making, and 17 teachers were employed. The number of pupils enrolled was 350, and the amount received from them \$408.10.

NATIONALITY OF LOWELL COTTON-MILL OPERATIVES.

The following statistics were supplied by one of the largest cotton mills in Lowell, employing some 2,350 hands, and therefore may be taken as fairly representative of the general conditions as to the nationality of the cotton-mill operatives in that city at the present time; the figures given show conditions during the last week in April, 1906.

The total number of employees in 1901 was 2,350; in 1906, 2,346; a loss of four. In 1906 the males numbered 1,069, or 45.57 per cent of all the operatives, and the females 1,277, or 54.43 per cent of the total. The proportion of males employed in 1906 was slightly greater (6.17 per cent) than in 1901.

The following table shows the number of employees of the principal nationalities represented in the mill, and the percentages of each nationality in 1901 and 1906:

NATIONALITIES.	Number Employed in 1906	PERCENTAGE OF EACH NATIONALITY EMPLOYED IN—	
		1901	1906
Irish,	768	45.57	32.74
French Canadians,	430	19.92	18.33
Poles,	418	9.15	17.82
Greeks,	235	7.53	10.02
Americans,	189	10.94	8.06
Portuguese,	121	1.96	5.15
English,	115	2.85	4.90
Scotch, *	50	1.32	2.13
Others,*	20	0.76	0.85
TOTALS,	2,346	100.00	100.00

* Includes Germans, Swedes, Italians, and Austrians.

The most noticeable changes in the nationality of the operatives during the last five years are the increases in the number of Portuguese (163.04 per cent), Poles (94.42 per cent), and English (71.64 per cent); and the decreases in the number of Irish (28.29 per cent) and Americans (26.46 per cent).

Among the Irish employees in 1906, there were 768 females, or 76.17 per cent; among the French Canadians, Poles, Portuguese, and

Scotch, the operatives were very evenly divided as to sex; the Greeks and Americans show a larger proportion of males, the percentages being, respectively, 86.81 and 58.73; among the other nationalities the excess of either sex over the other was very small.

The following statement shows in the different departments of the mill the number of employees; the number of males and females; the per cent of employees who are steady hands, that is, those who have been employed for one year or more: and the numbers of the principal nationalities employed in the department:

Picker room: 33 hands; all males; 63 per cent steady hands; 11 Greeks, 10 Poles, others, 12.

Card room: 101 hands; 60 males, 41 females; 46 per cent steady hands; 41 Greeks, 38 Poles, others, 22.

Carding and picking room: 137 hands; 79 males, 58 females; 42 per cent steady hands; 75 Poles, 30 Irish, 18 French Canadians, others, 14.

Roving hands: 118 hands; 28 males, 90 females; 25 per cent steady hands; 43 Poles, 24 Irish, 16 English, others, 35.

Spinning room: 564 hands; 245 males, 319 females; 45 per cent steady hands; 167 Greeks, 162 Irish, 158 French Canadians, 30 Poles, others, 47.

Dressing room: 174 hands; 97 males, 77 females; 60 per cent steady hands; 67 Irish, 47 Americans, 26 French Canadians, others, 34.

Weave room: 625 hands; 181 males, 444 females; 52 per cent steady hands; 276 Irish, 99 Poles, 93 French Canadians, 85 Portuguese, 30 Americans, others, 42.

Weaving and dressing room: 275 hands; 77 males, 198 females; 66 per cent steady hands; 110 Irish, 80 Poles, 38 French Canadians, 34 Americans, others, 13.

Dyeing room: 32 hands; all males; 34 per cent steady hands; 26 Poles, others, 6.

Cloth room: 110 hands; 60 males, 50 females; 51 per cent steady hands; 45 Irish, 22 Americans, 15 English, others, 28.

Napping room: 18 hands; all males; 77 per cent steady hands; 10 Irish, others, 8.

Repair shop: 100 hands; all males; 80 per cent steady hands; 29 French Canadians, 26 Irish, 21 Americans, others, 24.

Yards, watchmen, etc.: 59 hands; all males; 72 per cent steady hands; 33 French Canadians, 14 Americans, others, 12.

Total: 2,346 hands; 1,069, or 45.57 per cent, males; 1,277, or 54.43 per cent, females; 1,231, or 52 per cent, steady hands. For nationalities see table on page 199.

CURRENT COMMENT ON LABOR QUESTIONS.

[The Bureau does not necessarily indorse any of the views or opinions printed under this heading, its object being rather to present diverse views on labor questions, leaving the reader to draw his individual conclusions from the testimony or information supplied. The comments, as a rule, are presented in a condensed form; the titles of books, magazines, and newspapers, from which extracts are made, follow the articles, the date of publication, when known, being also given.]

Apprentices.

Labor Compendium.—We shall not allege that absolute good judgment always guides the union in its limiting of apprentices. Nor shall we affirm that union men are always free from selfishness in the making of their rules. They are human, like other men—a little more human sometimes, because of the fact that they have had the hard end of life during the long centuries, and are sometimes inclined to push their power too far.

But we do affirm that of all the good work accomplished by the unions—raising wages, bringing about wealth's distribution, shortening hours, thus giving a chance for the cultivation of the mind, etc.—nothing is more important than this very question of restricting apprenticeship.

It is important for society that industry be organized and properly controlled. It is important that the industrial market should not be run haphazard,

that the supply of skilled labor should not be left to chance.

If the labor unions, working with constantly increasing intelligence and usefulness, can regulate the question of apprenticeship, preventing a man from seeking work where there is no work for him, preventing the glutting of the market, exaggerated competition for places, and cutting of wages, the labor unions will render to society the greatest service imaginable.

It is all very well to talk about the inalienable right of any American boy or every American boy to go into any or every trade. But it is time for industry to get past the helter-skelter state, time for the men in control of industry — which means the managers of unions — to regulate the labor questions.

And the apprentice question is the *foundation* of the labor question.

If you prevent excessive apprenticeship, you prevent waste of time in youth, cutting of wages, and bitter disappointment in maturity.

Instead of preaching to the unions, the doctors and lawyers might well imitate them and adopt such rules as would prevent tens of thousands of younger men from devoting useless years to study and more useless years to the vain pursuit of clients or patients. — *St. Louis, Mo.*

O. P. Briggs. — I dare say not one-half of the employers of the country ever consider it personally necessary to give their foremen positive and emphatic instructions in regard to their duty to the apprentice boys, or know how any molder apprentice in his employ is progressing.

I believe it the duty every foundryman owes his trade, his family and his country, to select and educate with the greatest care a reasonable number of apprentices, emulating to some extent the employers of a hundred years ago.

The apprentice of that age was a part of the master's family; worked by his side; ate at his table; sat in the same pew, and when he went out into the world he went the same as a son, a competent mechanic, a law-abiding citizen, with a new suit of clothes, sixteen dollars, and an education (in the language of the Indiana statute) up to and including the rule of three.

The law of to-day, as it appears on the statute books of most of the States, places the employer in much the same relation to the apprentice as the father to the son. Is there a law in our land nearer a dead letter? In fact, none of us would care to comply rigidly with these laws as they now stand. There seems to be an opportunity for some of our distinguished statesmen to try their hand at legislation which would be general and uniform throughout the country, and which would protect employee and employer alike. — *American Industries, New York.*

Plumbers' Journal. — Of all the rot that is talked and written on labor subjects the most absurd is that argued in favor of helpers and apprentices for plumbers. Let us analyze the subject and see whether the charge herein made has any foundation whatever. For instance, does the bricklayer, the carpenter, the plasterer, the bridge and structural iron worker, the slater, and others on a building have any occasion to have a boy following them around and holding one end of a board or handing bricks? Certainly not; and we claim that there is no more occasion for a plumber to have a lad tagging around after him than there is with the carpenter and others on a building or in the

workshop or factory. With the paperhanger it is different, but still it is not altogether necessary that a paperhanger should have an apprentice at his heels all day long. With the steamfitter it is also different, but even with the fitter it is not necessary to have one helper to every journeyman. There are altogether too many steamfitters' helpers now.

And again, taking up the rule that every plumber should have one helper, and that the helper should serve four years, let us see what the result would be in about eight years. Figuring that there are 200 plumbers in a city, each one with a helper, in four years there would be 200 more plumbers. In four years, as a result, there would be 400 plumbers in a city that hasn't use for over 215 or 220. In another four years there would be 800 plumbers in a city that has no use for more than 250 or perhaps 300.

There are not only too many helpers and too many journeymen, but there are also too many shops, and the principal cause for there being as many shops in many cities as there are journeymen employed can be traced or credited chiefly to the fact that the journeyman was dissatisfied at being unemployed or because he was compelled to accept lower wages than he should have received, and the only recourse left for him was to "put out his shingle," believing that he would be no worse off at least, and that he would be his own "boss," which would be a satisfaction, even if it were not quite so remunerative at first.

Our conclusions are that the entire public, even building trades men themselves, have read so many jokes about the plumber and his extortionate bill of prices that they have become imbued with the insane idea that the plumbing trade is the most lucrative of all, the bankers not excepted, and as a result too many people have tried to have their boys learn the plumbing trade. The journeyman is also responsible, to a great extent, for this condition of affairs, because in years past, when plumbing was considered more of an art than it is to-day and the wages were comparatively higher, the journeyman, to use the language of the street, "got the swelled head" and thought he must have a boy to carry his overalls around and to shine his tools for him, and walk on the other side of the street with his tool bag lest society should see him with a dirty carpet sack on his shoulder.

If he were in the position of the bricklayer, the carpenter, the structural iron worker, the plasterer, and the slater, who have never been credited with wearing diamonds on both hands, we would not have to combat the argument that we should have more helpers than other trades. However, it seems that the public will never cast off this foolish idea, and the greedy contractor who wants to put boys into competition will not be convinced; consequently it appears there is nothing left for us to do except to abolish or reduce them by trade union rule wherever we can, and if they happen to be forced upon us in any of our cities we should give the boy a nail keg to sit upon and a newspaper to read, and refuse to teach him anything and refuse to allow him to do anything that we can do alone, and if this latter were followed up diligently it would be found that on the average there is not a half day's work in a month that a plumber could not do alone, and when he cannot he can conveniently find another plumber close at hand to give him a lift. — *Chicago, Ill.*

Elbert Hubbard. — There is a natural law, well

recognized and defined by men who think, called the Law of Diminishing Returns, sometimes referred to as the Law of Pivotal Points.

Labor unions well illustrate the Law of Diminishing Returns. Labor unions have increased wages, shortened hours, introduced Government Factory Inspection, have partially done away with child labor, and done other useful, excellent, and beautiful things.

But when labor unions go beyond the Pivotal Point and attempt to dictate the amount of the output—forbidding any man to earn more than so much; decide on the proportion of apprentices to workmen—that is, who shall advance and who not; declare what work shall be done in schools, in prisons and what not; tear out work that has been done by non-union men and require that it shall be done over by union men; insist that you must join a union, or else be deprived of the right to work; then the union has passed the Pivotal Point, and has ceased to give an equitable return.

When your children do not go to school for fear of the cry of "scab;" when your wife dare not hang out the washing in the back yard for fear of the cry of "scab;" when you hesitate to go to your work knowing you may be carried home on a shutter; when brickbats take the place of reason, and the Walking Delegate says: "Carry a union card or take out an Accident Policy," then things have gone so far that in self-protection the union must be temporarily laid low with a link-pin.

The people of America cannot afford to let any combination of men become an engine for the destruction of liberty, be it labor union, Molly Maguires, Ku Klux, or church.

There are a million and a half men in America paying dues in labor unions.

There are eight thousand paid Walking Delegates or Business Agents, who look to the laborers for support.

A million dollars a year is paid to organizers, the money being paid by the laborers.

Here we get an institution that supports a large number of men who do not work; who can call a strike or declare it off; who can prey on both employee or employer at will.

Local unions meet weekly or daily. The men are called together to receive orders. Conference and consultation are out of the question—unions are run by the men who get paid for running them. And the talking men in any union are, almost without exception, men who hope to rise, by loyalty to the union and not by helping along their employer. Did you ever hear of a union where the men were called together to discuss methods and means to better the business that supplied them a livelihood?

Not exactly!

Members of a union hope to rise by helping along the union. They want more pay, shorter hours, and give their time to stating grievances that grow by telling. They wish to become Walking Delegates, organizers, or officers in the union. Men who are loyal to the firm, who have ambitions about furthering the business; who expect to become superintendents, foremen, partners, and officers in the company, keep out of unions, because they are not wanted there. John Mitchell was right, "Once a laborer always a laborer," if you are a union man and work in a Closed Shop. The

Closed Shop writes the life sentence of every man in it, and shuts the man off from the friendship of the employer.

Labor union organizers constantly fan the fallacy that employers are the enemies of the men to whom they supply work; that capital is at war with labor, and that success lies in secretly combining against capital.

The organizers and helpers are really paid attorneys, and their business is to distort the truth for their own interests. They are preachers upholding their denomination.

Labor union meetings are all *ex parte*—only one side is represented. The employer, his superintendents and foremen are carefully excluded. With the Open Shop the labor union is a good thing—it brings men together, and that which cements friendships and makes for brotherhood is well.

But the Closed Shop creates a sharp line of demarcation between labor and capital, and between union and non-union men. It says, "Once a laborer always a laborer." It stops the law of evolution; throttles ambition; stifles endeavor; and tends to make tramps of steady and honest workmen. Workmen who own homes cannot afford to join unions, and men who are in unions cannot afford to invest in homes.

Because to strike is not a matter of choice: they have to throw up their jobs at the crook of the finger of a man who, perhaps, has no home, no wife, no children, no aged parents. Men over forty who go on a strike do not get back. Strikes are ordered by young men who have no property interests; no family ties and nothing to lose. For old men who cannot earn the scale there is no work. Men with children to feed and clothe had better not forfeit the friendship of their employer by disregarding or opposing his interests.

When the unions have power to dictate a Closed Shop, they have reached a point where they say, "You must join our union or starve."

When unionism reaches a point where it dictates to the employer whom he shall hire, and decides who shall have the right to labor and who not, then unionism has become un-American—a menace too great to overlook.

Unlimited power is always dangerous when centered in the hands of a few men. The American Federation of Labor is controlled by eleven men. These men are not workmen. They may have been once, but now they live on the labor of others. They undertake to manipulate and regulate the lives of those who toil, and take toll for their service. The result is, that being human, they are drunk—power-crazed by success, and are attempting to run an engine fitted for fifty miles an hour at a speed of one hundred. It is the working out of the Law of Diminishing Returns. From being a benefit, the labor union has become a burden. The few men who control the labor unions have created a phantom in their minds called "Capital," which they think is after them and is going to shunt them into the ditch. They have frightened the laborer so long with ghost stories that they have come to believe their lies.

What shall be done about this insane clutch for power? Must we forever endure the rule of the Demagogue?

Who is right in this question of "Labor versus Capital?"

I'll tell you; both sides are right and both sides are wrong. The capitalists of this country, for the most part, were once workmen, and many are workmen now. And any laborer who owns a home and has a savings-bank account is a capitalist.

The Open Shop means liberty. The Closed Shop means slavery. Moreover, it means faction, feud, strife, violence.

The Open Shop will make employers considerate, and labor unions cautious. Employers are not base and grasping, any more than men who work for wages are truthful, trusting, and intent on giving honest service.

Men are men, and safety lies in the balance of power. — *The Philistine, January, 1906.*

The Iron Age.—The imperative necessity of renewing the apprentice system on a general and comprehensive scale has become apparent to every employer who is dependent on skilled mechanics for his working force. The fact has been brought home of late, in a manner that means dollars out of pocket, that something must be done to provide a great body of high class workmen to meet the enormously increased demand for their services. Apparently the only possible means of accomplishing this end is a general return to the apprentice system, comprising a complete period of training of young men of the best available class, who shall bind themselves to remain with their employers until the end of an agreed term, during which they shall be given the necessary work and instruction to make them competent journeymen. In certain instances, where specialists are required in the establishment, they must be educated to become more than ordinary journeymen, a substantial basis of engineering being included by means of classes under competent instructors. . . .

The tendency abroad in the great engineering works is to go beyond the usual American custom in training apprentices or student workmen. In this connection a report just issued by the Board of Education, South Kensington, London, is interesting. American employers may find useful suggestions among the instances which the Board cites in the hope of stimulating co-operation between employers of labor on the one hand and the managers of technical institutes and evening schools on the other with regard to the instruction of apprentices and employees, the purpose being that both employer and employee may derive full advantage from the expenditure of national and local funds for technical education. . . .

Probably few American shops will go so far at this time, excepting where highly trained specialists are required in a class between the skilled mechanic and the educated engineer. Yet by giving personal attention to the apprentice system employers can usually find means at hand for securing useful courses of study for the boys without taking away from their earning capacity. In practically every place of any size and in many of the smaller centres of manufacturing ample opportunity is provided, free of cost, for those young men who are ambitious to extend their education. Evening schools usually have courses in mechanical drawing. The Y. M. C. A. conducts classes in mechanical drawing, machine design, steam engineering and kindred subjects. Some of the technical schools have evening courses, usually under the auspices of some association, and various cities have mechanics' associations or other

local organizations which have the training of young men as an essential reason for existing. Apprentices may be encouraged to avail themselves of such opportunities, and though in some instances young men may be attracted from the shop to other work, to the drafting room, for instance, yet on the whole the employer should be the material gainer by such an extension of the apprentice course of training. — *New York, Oct. 26, 1905.*

Engineering and Mining Journal.—

Among the recent developments growing out of the desire to further the best interests of the mining profession, none is more promising than that initiated by Bewick, Moreing & Company. This firm has arranged with the Council of the Royal School of Mines to take three picked students each year and give them occupation at the mines in Western Australia. For a period of two years, such graduates will receive an amount—\$17.50 per week—sufficient to pay for all their needs, while bridging over the interval between leaving college and receiving appointment on the staff of a mining company. This is practically equivalent to an apprenticeship, without payment of a premium. It means that a young man of ability will have the chance of getting a start without the adventitious aid of family connection or financial influence. It is not possible to exaggerate the importance of this new departure, nor to express, in behalf of the young fellows about to begin their career, too strong an appreciation of the practical kindness of this action on the part of the firm engaged in the management of so many of the rich mines of Western Australia. — *New York.*

Labor World.—No internal problem in the labor movement is given as much attention as the regulation of the apprentice question, and but few men outside of the ranks of labor appreciate how much is being done by the labor unions to bring about a righteous solution of the question.

From the very beginning it has been a source of much annoyance to organized labor. In the older countries where apprentice laws have been in existence for many years the question has been solved satisfactorily. In this country there are no apprentice laws, and whatever regulation there is on the question the labor unions are alone responsible for.

The employers, ever anxious to have a large body of unemployed about in order that wages may be kept at a low ebb, have with but few exceptions antagonized every effort on the part of the workmen to regulate the employment of apprentices. Prior to trade union regulation every journeyman artisan had an apprentice. No specified time was allotted, and so soon as a young man showed that he was capable of doing a certain piece of work at any trade he was turned out as a journeyman. In this manner the number of artisans at any particular trade was almost doubling each year. When hard times came it was found that the trades were largely over-run, and many of the young men found themselves with a trade and no place to work it. Little attention was given to this phase of the question by the apprentice until after he had become a journeyman.

It then dawned upon the unions that stringent measures must be taken to protect the trades, and some of the organizations succeeded in abolishing the apprentice entirely. Others restricted their employment to one to every three journeymen.

This appeared to be rather severe treatment to the young men desiring to learn a trade, but it was the result of one extreme causing another. The children of this generation were called upon to suffer for the laxity of the former generation.

Now that there is time for healthy thought on the subject the unions are attempting to create an apprentice system in accordance with the spirit of the times. Practical and technical experience is to be made a test for a journeyman's certificate. Apprentices are to be registered and given careful training. A course in a technical school is to be encouraged. Some of the unions are discussing the idea of such an institution in connection with their organization.

It may require considerable time and thought to formulate a proper and ideal apprentice system, but the unions are aiming in that direction, and if they are given half a chance they will do so with justice to the apprentice and the trade. — *Duluth, Minn.*

W. R. Holloway. — There is a growing sentiment in the Dominion of Canada in favor of the European method of binding apprentices. It is claimed that under the present methods young men seldom attain the thorough, practical training which is characteristic of the British tradesman. The Employers' Association of Toronto has taken a decided stand in this matter, and an apprenticeship indenture has been adopted whereby the parents or guardians of the apprentice agree that for the full term of three years he shall "well and faithfully serve the employer, his secrets keep, his lawful commands and those of his foreman and other superior officer at all times readily and cheerfully obey, and shall give and devote to the employer his whole time and labor, and he will not during his time of employment join or become a member of any society that claims or attempts to control his actions or his labor in any way, or other company, association, or society, except the militia, which might at any time during the term of employment call for his absence from his regular employment in the service of the employer." The amount of remuneration is stipulated and the employer reserves the right to retain of the wages annually \$25 as a guaranty of good behavior or as an indemnity against loss. — *Consul-General, Halifax, Nova Scotia.*

Consul Britain of Kiel. — In recent years the city of Strassburg, and other cities of Alsace-Lorraine, have introduced certain advance courses of study for the apprentices in various branches of trade, such as the barber's, confectioner's, druggist's, and printer's trade, in which courses the theoretical as well as the practical has been taught. He adds:

A course has been opened in Strassburg for the apprentices of the butcher's trade, and the veterinary surgeon connected with the municipal slaughterhouse and a master butcher have been appointed instructors. The veterinary surgeon gives lectures, with demonstrations pertaining to the anatomy of cattle, breed, detection of disease, age, etc. The master butcher furnishes general knowledge necessary for the trade. A similar course has also been opened for the apprentices in the tailor's trade. As these courses have proven to be very satisfactory and successful, similar courses are now being arranged for the apprentices of the bakers, shoemakers, bookbinders, etc. The Government of Alsace-Lorraine has also inaugurated special masters' courses, which extend over a period of a week to ten days. — *Daily Consular and Trade Reports, No. 2519.*

Trades Union Advocate. — At almost every meeting of employers the apprenticeship question bobs up, and the old and exploded idea that labor unions retard boys bent on learning trades is spoken of. Every trades unionist is interested in developing the highest skill and workmanship possible, and this can only be done by giving journeymen sufficient time to properly instruct the apprentice in every branch of the craft.

How many employers ever inquire into the qualifications of a boy when he applies for work? Who is responsible for the "botches" who are now trying to fill the places of competent workmen in this city to-day? Not the unions. If the employers would only act in conjunction with the trade unionists to enforce a fair and just apprenticeship question, there would be better workmen. — *Trenton, N. J.*

Industrial Independent. — Of all the reprehensible policies that organized labor has been guilty of in its attempt to establish a monopoly, perhaps that of limiting the number of apprentices is the most intolerable. If there has been any one thing about which this government of ours has boasted, it is that the freest and fullest opportunities for successful careers were open to the youth of the land. There were no class distinctions here to hamper him — no aristocracy of family, no inherited privileges to shut the doors against him. There was nothing to limit him except his own industry and capacity. He could attain to whatever his desires, natural endowments, and application entitled him.

Once this was true. Is it true to-day? What is this new power that arrogates to itself the right to restrict the opportunities of our children? What is this government within our government that displaces the guarantees of the Constitution with decrees of its own? That hampers and fetters individual enterprise and kills hope and incentive? That discourages special capacity and substitutes for it mediocrity and stupidity?

Feeling the force of public indignation, labor unions have attempted to deny their real attitude toward the young man by pointing to the ridiculously low proportion of apprentices to workmen that they "permit" in some of the trades, but the testimony of every-day experience refutes them. To be specific and practical, let some parent send out his son, just emerging into young manhood, to get a job. When he comes home to relate his experiences it will probably be found that he could get no work, not because there was not work to do or that men were not willing to employ him, but because some labor union, jealously guarding the incompetent part of its membership, interposed itself between him and opportunity.

The competition of young blood, coursing swiftly with hope and ambition, must be stifled, says the union. Its membership must be taken care of first, whatever be the character of that membership. The result of this policy in many places has been a depreciation of workmanship in the crafts. In England it has led to the importation of German workmen to fill up the vacancies left in the skilled trades.

By their short-sighted methods unions are inviting the very competition that they fear. They are compelling the establishment of trade and technical schools, whose graduates will need no union staff to lean upon, but whose efficiency and merit will lead the employers of the country to disregard the distinctions of union and non-union and employ the individual because of his capabilities.

Let the door of opportunity be opened. The young men of this country must not be driven into idleness, poverty, and crime, in order that the socialistic features of unionism, which would pay all men alike, may be preserved. — *Indianapolis, Ind., March, 1905.*

Trades Union News. — "Free America," by Bolton Hall, recently published in Chicago, is a book well worth reading. The chapter on "Trade Unions and their Remedies" is the only weak point in the book. We quote one paragraph as a sample:

"The attempt to keep up wages by limiting the number of apprentices is only a makeshift, for the industrial schools now teach trades to large numbers of young men. Besides, it is a violation of the American principle of equal rights to say to a boy: 'You shall not learn the blacksmith's, the stone-cutter's or any other particular trade.' No man or set of men have the right to deny to another the opportunity to work at such employment as he sees fit. To assume to dictate who shall or shall not become skilled in any particular calling is tyranny none the less because it is done by men who are themselves oppressed."

While industrial schools add to the efficiency of young men when they go into a shop, everybody knows they do not turn out finished workmen, and a practical apprenticeship is necessary before the young man becomes a competent mechanic. And the regulation of apprentices is therefore a "makeshift," but is effective where used and has a definite and worthy object.

Trade unions claim the right to say that a certain number of apprentices shall enter trades every year, and they are not violating any American practice. Trade unions would not be forced to regulate the number of apprentices, and Bolton Hall would have no excuse for writing "Free America" if the American principle of equality of opportunity was put into practice.

Trades that offer any special advantage are soon over-run with workmen who are willing to sell their labor for a bare living, when the supply of workmen in that particular calling is not regulated, with the result that the earning power and the independence of all the workers in that trade are forced down to the lowest level. Would it be a violation of any American principle to say to a boy: "You shall not spend four or five years of your life to learn this trade that you cannot make a living at after you have the trade mastered?" And on the other hand is it tyranny to say that only a certain number shall learn this or that trade in a year, for if more than that number enter the business all will suffer?

Trade unions do not say: "You shall not learn the blacksmith's, or the stonecutter's trade, or any particular trade," but does say that you must take your turn. And so long as society sustains property rights in the things God has made for all men just so long will the men who are thus disinherited be justified in treating as property, and give on such conditions as they see fit, the knowledge and skill that gains for them a decent and honorable living.

This tyranny, like other atrocious acts chargeable to trade unions, after a little investigation is always found to be neither a crime nor a curse. — *Philadelphia, Pa.*

A. V. Hoffmann. — The remedy for this condition of affairs lies in the hands of the unions. As it is a matter which most directly concerns their own welfare they should be vigilant in their efforts

to ascertain just how the apprentices under their jurisdiction are being treated, and insist in all cases upon a strict observance of the terms of agreement, whether those terms be written and attested or simply verbal. There should be a report demanded, at certain intervals of time, both from the apprentice and the employer, and if, when a report is received, it appears that there has been any neglect or indifference upon the part of any of the parties to the agreement, the case should be promptly and rigidly investigated and the wrong remedied. Employers would then learn that the taking on of a new apprentice means more than the mere acquisition of a new hand at a cheap wage, and their own self-interest would prompt them to educate the apprentice as thoroughly as possible in order to receive from him a greater profit from his labor. I cannot too strongly advise the use of an agreement, properly attested, between the union, the apprentice, and the employer; an agreement in which the term of service, the wage to be paid, and the instruction of the apprentice shall be fully specified. In this agreement the union should be recognized as an active party, with the power to declare it void if at any time it should appear that the employer was not willing to live up to its requirements, or was not morally a fit person, or that there existed any other sufficiently good reason for the annulment.

While talking with an acquaintance upon this subject he stated that he did not see why the union should interfere in any case unless the apprentice complained. In reply to this I will say that very few apprentices complain unless they are harshly treated, because they do not know they are being neglected, and are not receiving the instruction they require. Ignorance of the business in which they are engaged blinds them to the facts of the case, and so long as they are given decent treatment in other respects they do not know that they are actually getting a sort of "picked-it-up-all-by-myself" education, when their employers should be teaching them the minutiae of their trade, or having them taught by a qualified workman. — *The Carpenter, Indianapolis, Ind., Dec., 1905.*

Anthony Ittner. — Do you realize that a father cannot teach his own son the trade in which he is engaged? No, I am sure you do not. It is hard even now for us who have seen the results of a generation to realize the true situation. And this tyrannical proscription reacts upon the members of the trades unions themselves; for it imposes the same hardship upon their own sons as it does upon the sons of their employers. When we carefully consider this deplorable condition of affairs, we cannot escape the conclusion that the honest and industrious men, who compose perhaps the greater part of the large army of skilled workmen in America, have suffered their manhood and their independence to be stultified and have subordinated their highest good to the selfishness and caprice of unscrupulous and designing leaders. There is not even the shadow of a doubt that the interest of the American mechanic, as well as that of his employer and of the American people at large, lies in maintaining a broad-minded and liberal system of apprenticeships.

Recently, in writing on this subject, I used some strong language, and I want to repeat it. It was to the effect that it is more heinous to prevent a young man from learning the trade of his choice than it is to kill a non-union man! When organized labor kills a non-union man, that is the end of him. But

with the American boy, who is deprived of the opportunity to learn a trade and who is too proud to work as a common laborer, it is different. Finding the professions and various departments of business overcrowded, or lacking the resources or the encouragement to prepare himself to carry them on successfully, he drifts into idleness and becomes a tramp on the face of the earth, and finally, as is often the case, ends his life as a criminal. Hence, I repeat that, in my opinion, the killing of a non-union man is less a crime than the barring out of an American boy from learning the trade of his choice! The right of every young man to learn a trade should be as free as the air, and it is a reproach to the fair name of our free and enlightened nation to stand idly by and allow any body of men to dictate what our boys shall or shall not do.

I have read a great many specious articles in labor papers which seek to defend the proscription of apprentices on the part of labor unions, and it is upon such stuff in the main that organized labor is fed. As a result of all this we are brought face to face with a grave and dangerous crisis in the industrial history of our country. It therefore becomes our solemn duty to undertake to devise a remedy for this evil which will strike at its root and afford permanent relief from the unlawful and unpatriotic domination of labor unions. Despairing of an awakening on the part of the members of the labor unions themselves to a realization of their own best interests and to a sense of common right and justice, I am convinced that the only effective cure for this malignant evil lies in the establishment of trade schools throughout the country. I do not refer in this connection to polytechnic schools or schools of technology, nor even to the manual training features of our common schools. All of these have their well-recognized place in the educational system of the country, but they are not to the present purpose. I refer now to the trade school, pure and simple.—*The Open Shop*, January, 1906.

Herbert W. Cooke.—Where are the printers of the future to come from? This is the question that is agitating alike the membership of the Newspaper Publishers' Association, the National Typotheta, and the International Typographical Union. It is for the interest of all concerned that the printer of the future be an up-to-date, progressive craftsman, and the mere suggestion that the tendency of the times is toward the production of an inferior grade of printers is sufficient to fill those who have the best interests of the craft at heart with apprehension for the future.

It is a well-known fact that our large newspaper offices of to-day have become so specialized and systematized (the idea being to place every individual where he can do the most good, and to keep him there) that it is next to impossible for an apprentice to get the slightest conception of the knowledge required to make a boy competent to become a journeyman printer. Then again, a boy employed continually on one job naturally becomes proficient in that particular work, and, viewed from a selfish standpoint, it is for the pecuniary interest of the firm to keep him on that job. But it will be seen at a glance that this is a very shortsighted policy; that a boy who is taught nothing else but to run a press, run a bank, distribute type, or assist in the care of machinery or material, will know little more about the real work of the business when his time of apprenticeship is over

than when he started, and he either has to serve an additional number of years in order to learn his trade (which is an injustice to him, as it is through no fault of his that he is an inferior workman) or else become a burden upon the office in which he has served. It is a notorious fact that in many of the large composing rooms of this country the employers have only themselves to blame for the inferior grade of workmen they have been turning out. The chase after the almighty dollar, and the saving of that other great consideration on a daily newspaper—time—have been put above all obligations or duties to employees; and, while the result is to be deplored, the employing printers meet with but scant sympathy from men who are conversant with the facts.

Practically the same conditions exist in some book and job composing rooms, but not to such a large extent as in the newspaper offices. In many book and job offices it is the policy to advance the boy from time to time, to put him under the tuition of a competent journeyman, and so give him an insight into the practical workings of the trade. This will naturally start a boy to thinking, and if he has any ideas of his own this treatment will bring them out, and the result, in the course of time, will be an up-to-date printer. And so I say that the book and job offices must, under present conditions, be relied upon, to a large extent, for the production of the printers of the future.

This question is also complicated by the fact that the job printers, and some of the best ones, at that, are gradually deserting their own branch of the business and finding employment on the newspapers, attracted doubtless by the larger salaries and shorter hours held out as inducements. These men are always good printers, competent to take hold of any kind of a job, and often their competency is the means of securing for them positions to which life-long newspaper printers have aspired in vain. This contingency, of course, opens up too wide a field of argument as to cause and effect to be discussed at this time; but while it may be, and doubtless is, injurious to the job trade to thus lose its best workmen, it must be remembered that their opportunities are limited (the capacity of the newspaper offices, so far as giving employment goes, is limited), and that no man has ever yet stepped out of any position but another man came up who could fill his place just as well, and perhaps better. The indispensable printer has not yet made his appearance.

I mention this, however, to show that the trend is from the jobroom to the newspaper office, and that, while it is hardly fair to expect the former to teach and educate men for the advantage of the latter, still in thoroughly inculcating the highest standards of workmanship into the minds of apprentices lies the book and job men's only hope for the production of good workmen for the future.

Another consideration is that an apprentice turned out from a union office must at the end of his apprenticeship either join the union or seek work elsewhere. And the injustice thrust on the apprentice in not teaching him the business must either be shouldered entirely by him, because of his inability to join the union through lack of experience, or is thrust upon the union itself, which must guarantee his competency—as a union card is generally looked upon as a recommendation and an assurance that the bearer is a good workman. Thus it will be seen that the employers themselves are generally responsible for a condition with

which they find so much fault—a lack of competent printers.

Much has been said and written about the trade unions restricting the number of apprentices, President Eliot, of Harvard University, being particularly opposed to this practice, claiming that it tends to limit a boy's opportunities in life, and prevents him from rising in the world. I submit that, in so far as the printing trade is concerned, it is far better for a newspaper office, with its hustle and bustle and limited time, to employ a few apprentices, teach them thoroughly, and make of them competent printers, than to employ a large number and turn them out with only a smattering of a few departments of the newspaper end of the trade. This line of action has been mutually agreed upon in Boston between the members of the publishers' association and the printers' union, and the results so far obtained have been far more satisfactory than under the old system of indiscriminate hiring of apprentices. The union insists that an apprentice turned over to it for membership must be a competent workman, and, in return, the employer is assured that a union card is a guarantee of good workmanship. So from both points of view it will be seen that it is to the advantage of all concerned to teach a limited number, and to teach that number thoroughly.

Here is the Boston agreement:

Apprentices on daily newspapers shall be registered under the following conditions: One apprentice to every twenty journeymen or majority fraction thereof, the number of apprentices in any office not to exceed four. A standing committee, composed of the foreman of the newspaper composing rooms, one from each office, shall be created by the union to examine and pass upon the qualifications of prospective apprentices. Office boys (not registered apprentices) may be employed, but shall not set or distribute type, make up type matter or forms, lead or unload matter, correct proof or operate machines. They may, if otherwise qualified, be registered as apprentices when vacancies occur.

This could also be made to apply to book and job offices.

Then, again, from the standpoint of self-preservation, the law of supply and demand must regulate the apprenticeship question, for if more than enough journeymen to supply the demand are turned out year after year, what is to become of the men who teach them their business? And what is to become of the apprentices themselves? Their "opportunities in life" and their chances of "rising in the world," in their chosen trade at least, would quickly vanish. It is a well-known fact that a boy's opportunity in life does not lie in entering a trade that is overcrowded, or that his chance of advancement is greater in an overstocked labor market.

We find, in looking over the professions, that they also take steps to insure the competency of their members. Many of them have strong associations, or unions—notably the lawyers and doctors—which insist that applicants must pass a rigid examination before they will be allowed to practice. And some of the professions are considering further measures to restrict membership, realizing that, while a favored few may rise to the top rung of the ladder because of their extraordinary ability, they rise over the prostrate forms of the great majority of others, who must be content to plod through life as average men.

After all, it is the average men that do the great bulk of the world's work, and if the field becomes so crowded that the average man is crowded out, the question arises, Why should one man be crowded out to make room for another? Should not his opportunity in life, and in the pursuit of happiness, be considered of more importance than the making of room for somebody who could find better opportunities in other lines of endeavor?

The young man who enters upon his life work to-day should carefully survey the field, select not only a calling that is suited to his tastes, but one which will offer an adequate return for his labor, and guarantee to him, if he be an average man, a reasonable hope, in years to come—when he is not as young as he is now, and when his opportunities are more circumscribed—of a permanent means of earning a livelihood.

When the employers and their workmen realize that their interests are identical in so far as the teaching of apprentices is concerned; when they come together and devise ways and means that will be mutually satisfactory; when the boy is put to work at the case, or on the forms, and given an opportunity to learn the business from top to bottom—such an opportunity, in short, as we of the old school enjoyed in the country newspaper and job office—the problem of where the printers of the future are to come from will be solved to the satisfaction of all concerned.—*Typographical Journal, Indianapolis, Ind.*

John B. Phillips.—The matter of training of apprentices is one in which I have had occasion to be interested for eight or nine years, during which time I have had from twelve to sixty boys at a time in the shops.

In receiving boys into the shop for the purpose of learning a trade, it is very essential to impress upon them, at the outset, the importance of the step they are taking. There are many boys who sign apprenticeship contracts who, if asked why they wish to learn the machinist trade, could not give an intelligent answer. They have no special desire to learn a trade, and come into the shop simply because they are influenced to do so. Sometimes such boys become good mechanics, but as a rule they prove to be of little value, and I believe that it is an injustice to both the boy and the company to retain a young man when the evidence becomes conclusive that he is not of a mechanical turn of mind. It seems hard to dismiss the boy on those grounds, and he feels that he is being mistreated, when, in reality, it is an act of kindness to let him go. I have frequently said to young men of this type, "My boy, I am interested in you, and I wish you would quit; you have now been in the shop six months—I have given you a good fair test on several different machines and you do not exhibit the qualities necessary to become a good mechanic, and I am sure you do not wish to be a poor one. You give no evidence of having a mechanical turn of mind; you break every machine that you are placed on; you ruin one-third of your work and the other two-thirds is poorly done, to say nothing of the unnecessarily long time you require to do it." These young men are bright enough in some directions and I consider it an honorable duty to dismiss them, advising them to try and seek some avenue wherein they can make life a success, and at the same time make room in the shop for boys who have a natural adaptability for the business. Such boys are not hard to find, and if a little more confidence could

be placed in the judgment of the machine foreman, providing he is competent and has the ability to judge, I believe that our shops would be filled with a much better class of mechanics.

The time is fast approaching when all-around mechanics will be hard to find,—as with the lawyer and doctor, so with the mechanic, special lines for all men, all lines for no man. The specialty phase of the machinist trade has its advantages and disadvantages. This, however, is not the question before us, and we will reserve it for a future time.

In regard to training or instructing apprentice boys, there are many points to consider. If the shop is large enough to support twenty-five apprentice boys on the machines, it would certainly be a matter of economy to have an instructor or demonstrator, whose duty in part would be to show and explain to the boys the thousand and one things that are new to them, instructing them first in the absolute necessity of keeping their machines well oiled. The man who has had much dealings with apprentice boys (and some men are not much better) is very familiar with that mournful cry — "My machine is stuck."

It should be the duty of the instructor to show a boy how to centre or chuck his work; how to grind and set his tools; explain to him what rake and clearance means. I have seen so-called mechanics trying to turn wrought iron with negative rake, clearly demonstrating that they had been seriously neglected in apprenticeship days, if they ever had any.

The instructor should teach a boy how to caliper (each boy should have, and use, his own calipers). It is of great importance that caliper points and joints be exactly right if you wish to make accurate measurements. Don't borrow that pair of Bob's any more — you know you made a misfit the last time you used them — they were only six-inch calipers and the points were big enough for a pair of twenty-inch, and you know very well you lost ten minutes getting them set because the joint had the rickets. Do not set the calipers for a boy, let him set them and start his finishing cut, then stop the machine, check his calipers and try the work. I have proven this to be a quick way to teach a boy to caliper accurately.

Another very important feature is to early acquire a knowledge of the proper speeds and feeds that can and should be used under the varying conditions of metals worked and cutting tools used. My experience has been that the average journeyman (and I have asked a great many) cannot tell how many feet per minute the work should pass the tool, grade of work and tool both being shown. There is no excuse for such ignorance, and it indicates a lazy mind on the part of any machine hand who permits himself to go on year after year without becoming familiar with such points.

The machine foreman who is compelled to use a great many boys and is not provided with the luxury of having an instructor may profit by my experience of a few years ago. I had all of the drill press cones, lathe cones, and boring mill cones stamped with figures showing the number of revolutions the spindle would make per minute in the open belt or back gear when the belt was placed on any given cone. I then prepared tables showing how many revolutions per minute the spindle would be required to make in order to give the desired number of feet per minute on work of different diameters, and different kinds of metal. These

tables were posted near each machine, and each boy was carefully instructed as to the relation which existed between the table and the machine, and if he failed to use the speed called for by the table he was without excuse and laid himself liable to a reprimand, which he usually received.

I am not familiar with the methods of Eastern shops regarding the advantages given the boys to obtain technical knowledge. Every boy should know at least enough about mechanical drawing to readily understand a blue print, and where boys show an unusual development along that line it has been, and is at present, our practice to give them a three months' course in the drawing room, and submit to them practical problems such as are common to the engineer of tests. We have not a few boys who are able to take indicator cards and figure out all of the points they cover.

I believe that where a shop is large enough to employ a dozen boys that it is to the interest of the company to bring them together in a club meeting once a week, and get them interested along mechanical lines. Let some one give a talk on different phases of shop work, and then throw it open for discussion. I believe an occasional visit and talk from the general foreman and master mechanic would greatly encourage the boys and that the expense the company might go to in maintaining such a club would be small in comparison with the results derived.

The correspondence schools are, I believe, doing an excellent work. Twenty-five or thirty boys in our shops have taken out mechanical drawing courses in the different schools, and have been benefited just to the extent they have interested themselves. I do not, however, know of one boy in the history of the shop who has ever finished a course. — *Railway Master Mechanic, Chicago, Ill.*

S. H. Dye. — The apprentice question is one of the vital questions which every trade has to contend with, and here as nowhere else is the great question of supply and demand most noted by the tradesmen; even the dullest perception will notice that the employment of too many boys in a city at any trade will sooner or later act to the disadvantage of all, for when a boy's time has expired he has either to work for very low wages, till there is an opening, or force an opening by getting a journeyman's place at a lower wage, or, if of an independent mind, he will get out and look up another place. Another question which hurts the trade is the aptness of the employer to discharge a boy when he gets too costly, and put another boy in his place, in which case a boy is forced to work cheap or quit the trade, and, being neither an apprentice nor journeyman, he becomes what used to be called an Indian or slop workman. By this overflow strikes are often lost and wages are kept down, and if not remedied, wages will surely fall, as two men or more to a job clearly indicate that one will sooner or later offer to work cheaper than the other or starve, and working days will once more grow to twelve or fourteen hours, and wages drop to \$8, \$9, or \$10 a week. Now is the time to stop this. While times are good we should do our utmost to place the trade in a position where few should be looking for work, rather than many. Several causes have helped us thus far to keep most of our men working.

First — The nine-hour law.

Second — The general prosperity of all trades in the United States.

Third — The prohibition of night work unless

paid time and one-half, and double time on Sundays and holidays, and the efforts to have all piece workers demand price and one-half for overtime. Sooner than pay this, many employers will put on more men.

Fourth — The immigration to the Government Printing Office, where there are no boys employed, so that every man appointed leaves an empty space in his home city.

All this helps to give work to those who are thrown out by the improvement of machinery, the combination of large shops and other things which tend to curtail labor. Again, our eight-hour day, I hope, will soon become a fact.

Now, my idea is that we find, by our funeral benefit, the average number of deaths per year, and build our apprentice laws on this average, plus increase in population (the immigrant bookbinder will be but a fair proportion to the total immigration, so won't count unless exceptionally large). We could then know just what was a right proportion of apprentices to the number of men, and so not swamp the trade. Not only would the journeymen reap the benefit, but apprentices would be sure of positions with fair pay when through their time; old men would still have a chance to get work, and the old adage "dog eat dog," give way to the more noble motto of "Live and let live." — *The International Book-binder, New York.*

Union Labor Advocate. — There are generally two sides to all questions. And the question of apprenticeship is much like other questions. It, too, has two sides.

That it is a deplorable fact that youth cannot get a chance to learn a trade is not denied by anybody. But is it not also a deplorable fact that poor youth cannot succeed to a part of the wealth of the hereditary rich?

If those who are so loud in their condemnation of labor unions for restricting the number of apprentices would realize that a mechanic has as much right to refuse to teach another his trade as the wealthy man has to refuse the poor youth his money, perhaps a different feeling would grow up among the people.

The parents who are rich would be horrified at the idea that they must give a part of their wealth to the poor youth rather than all of it to their own son. Yet, a mechanic's trade is his capital and his wealth, and to ask him to share it with his neighbor is to ask him to live in greater penury that his neighbor may fare better. The mechanic and his associates refuse to instruct a larger number of men than there is a demand for, not because they do not care for the welfare of the tradeless youth, but because self-preservation is the first and most essential consideration.

The labor union mechanic has a right to refuse to consider the appeals of outsiders — just the same right that wealthy men have to part with a portion of their wealth on sentimental policies. If a man of wealth refuses to divide on the plea that it is his of right and of inheritance and that the division would obliterate his chances of enjoyments and pleasures, the mechanic has the same right to refuse to teach others when to do so would decrease the opportunities for fair remuneration.

Should not a man give his son the preference at his trade as well as the man of wealth give his money to his own son rather than to the stranger's son? Why should the mechanic have more consideration for the instructed youth than has the man of wealth? Indeed the underpaid mechanic

ought to have greater care, since his chances are much more precarious and his dependents are much less favored.

If the community wants the unfortunate youths to be instructed as it should want, schools ought to be established where young men may be taught at part expense of the rich and part expense of the mechanic, who also pays taxes.

He is a despicable man who would let his own son drown to save his neighbor's when he could save only one. So also would the mechanic be a despicable man who would consent to teach his neighbor's son his trade in preference to that of his own son, because an employer asks it, so that he will be a slight gainer by that fact. — *Chicago, Ill.*

J. V. Wright. — The adoption by the Cincinnati branch of the National Metal Trades Association of a standard form of apprenticeship articles, which was published in the August issue of *The Open Shop*, affords an opportunity for a few words on the general matter of apprentices, a subject which must be of the greatest moment to manufacturers.

Of course, practically every employer of skilled productive labor is conscious in some degree that, in a general way, the apprentice question exists in his shop; and is probably also aware that some of this class of workmen are present, but unfortunately, in too many cases, the attention of individual manufacturers to the matter stops just at this point, and its really vital relation to the whole problem of manufacturing is overlooked; except, perhaps, in so far as interest is evinced by a display of antagonism to any policy of apprentice restriction adopted by workmen or their organizations. To be sure, the antagonism is not only natural as being in effect merely opposition to an attempt to restrict the rights of an employer, but even when shown it is ordinarily done without any distinct realization of the many directions in which a lack of the proper proportionate number of apprentices will prejudicially affect economical business management.

The feeling is not an unreasonable one, but it arises from an appreciation of only a single phase of the many bad results which may follow upon the restriction of apprentices; and it is most likely that its basis is one of the lesser evils to accrue; this because any pronounced lack of sufficient workmen, in any given trade, caused by a past insufficiency in the number of apprentices, will inevitably lead to a corresponding increase in wages; which last again will automatically act as an attractive incentive to produce a large influx of laborers into the trade, with a consequent decrease in the wage rate. Or perhaps it may lead to the establishment of trade schools — also tending to an ultimate decrease in the wage rate — such, for instance, as the plumbing schools now open in Cincinnati and other cities which give an excellent working knowledge of the trade after the space of a few months' teaching, taking the place of an apprenticeship running through several years.

Apart from all this though, it can hardly be questioned that there is an actual scarcity of apprentices; and the real fact of the condition would seem to lie in that sufficient attention to the securing and proper training of apprentices is only vouchsafed by the rare exception among the general mass of employers; being, very generally, either left to departmental subordinates or else wholly neglected, instead of such thought and consideration being

given to the subject as would result in the establishment of an efficient organization for the government and proper teaching of apprentices. Again, what is really a sufficient remuneration to be attractive to growing lads is seldom offered; and the larger compensation to be *immediately* obtained in other lines of work results in a lack of applicants of the better class for apprenticeships; even although the thorough learning of a trade ultimately means, as is most always the case, a much larger personal earning power than is to be otherwise attained. Here, then, is an element of the situation susceptible of almost immediate correction. To this suggestion the objection may be offered that an apprentice is rarely worth even the small amount paid to him; at first, this may be true, but when the total wages received in his apprenticeship term is considered, its accuracy is at least doubtful.

To take the matter up somewhat in detail: a lack of apprentices necessitates that not infrequently work requiring a very low degree of skill is given to trained journeymen, receiving full standard wages, merely because there is no one else available to perform the work. The results of such a practice cannot fail to be distinctly detrimental; obviously its immediate effect is to unjustifiably increase manufacturing cost, something which is from any standpoint most undesirable. Meanwhile, however, the secondary effects are even more serious in the long run. In the first place, the more or less regular assignment of a highly skilled workman to mediocre work is bound before long to cause a decrease in his personal skill and to lower the degree of attention which he is accustomed to give to whatever work he may have in hand. In the next place, whenever the work produced is not of a value commensurate with the work in hand, the wages will unavoidably decrease to a substantial equality between the work and the pay given therefor. Here, then, is an actual hardship to the *good* workman; he is put on low grade work because—whatever the reason may be—there is no one else to do it, and then, as a consequence to the fact that no more can be paid, wages are lowered because the work is only worth so much. Plainly and simply, second-class work means second-class pay.

At first glance it may seem peculiar that the absence of apprentices means a low standard of wages, and yet a moment's reflection will show that at the end it can mean nothing else. If the skilled laborer is to be, by the force of circumstances, called upon to perform not only such work as his capabilities entitle him to do, but also such as may be equally well done by a less capable workman, then it is certain that the standard wage recompense will of necessity be lowered in a degree corresponding with the amount of lesser skilled work with which his time is taken up.

This, then, is the essential point to which it is desired to call the attention of both laborers and employers, namely, that the absence of such a number of apprentices as should be present in a well-balanced factory organization is as distinctly undesirable—if not more so—for the well skilled laborer as for the employer. Moreover, if opportunity is not afforded for the thorough training of those who are to be the future skilled journeymen, then the very fact of the consequent shortage of such trained wholly capable men will lead to the entrance into the trade of partially or wholly incompetent laborers, who must be classed as jour-

neymen, and whose inefficiency will render smaller not only the remuneration given for their own labor, but also that given to the highest skilled men with whom they compete in the sale of their work.

The conditions of apprenticeship in the way of the pay or the training afforded should be made so attractive as to induce the enlistment of the best class, and both laborers and employers cannot—even as a matter of mere self-protection—devote at least some of their attention to any subject with better results.

Get good earnest boys for apprentices, pay what may be needed to command their services, be sure that they have the chance for and will receive a thorough training, look out for their interests, and the difficulties of the apprentice question will be greatly reduced.—*The Open Shop, Cincinnati, Ohio.*

U. S. Minister Lyon.—Liberia regulates the apprentice system by legislative enactment. Following is the statute:

That the probate courts shall have the authority to bind out as an apprentice every orphan child who has no estate, and also every illegitimate and vagrant child until the age of 21 years if a boy, or 18 years if a girl, to any discreet person applying for or willing to receive such child. Said master or mistress so receiving said apprentice shall covenant to teach said child the art, trade, or craft which he or she may follow, and also to instruct, or cause to be instructed, said apprentice in reading, writing, and arithmetic; and also to pay to said apprentice at the expiration of his or her time the sum of \$12. All which stipulation and covenants, together with the age of the apprentice at the date of the indenture, shall be inserted therein. Any parent or guardian may bind his or her child or ward according to the above provisions or such other terms as may be agreed upon by the parties contracting. The indenture shall be authenticated by the names and seals of parties contracting and shall in ten days from its date and execution be deposited in the office of the clerk of the probate court of the county in which the apprentice resides, under penalty of \$21. No such indentures shall be transferable except by and with the consent of the probate court.

The court of quarter sessions shall at all times hear and determine in a summary way all complaints of apprentices against their masters and mistresses, alleging undeserved or immature correction, insufficient allowance of food, clothing, lodging, or instruction; shall make such judgment thereon as in its judgment the necessity of the case may require, and may, if in its judgment it thinks fit, revoke the indenture and bind the apprentice to some other person for the unexpired term of the indenture. The said court shall in like manner hear and dispose of all complaints of masters and mistresses against their apprentices for misconduct or desertion without good cause. Any justice of the peace is authorized when the court is not in session, on receiving good information of the improper treatment of any apprentice, to summon the master or mistress to appear before him, and should the circumstances of the case demand it he may require the master or mistress to enter into a recognizance to appear before the next session of the court of quarter sessions to abide the determination of said court in the case. Should the master or mistress fail to enter into said recognizance with sufficient surety to appear as aforesaid, the justice of the peace shall place said apprentice under the care of some suitable person,

whose duty it shall be to have the said apprentice before the court as aforesaid at its next session.

That recaptured Africans, landed here under the operation and authority of the laws and treaties of this Republic, may be apprenticed to citizens of this Republic under the following regulations: Males under the age of 14 years shall be bound until they reach the age of 21 years; over 14 years, for a term of seven years; females under the age of 11 years shall be bound until they reach the age of 18 years; those over 11 years shall be bound for seven years. All persons to whom such recaptives shall be bound shall give annually to every male thus bound three shirts, three pairs of trousers, one jacket, and one hat or cap. Girls and women shall be suitably and decently clothed. All such apprentices shall be kindly and humanely treated, and all proper diligence shall be required of those to whom they may be bound to instill into them the principles and to initiate them into the habits of civilized life.

Many of the missionaries secure their native pupils in this manner. The price of a boy varies from \$20 to \$25 in trade. The system has its advantages and disadvantages. We have had an opportunity to note both the good and bad side of the practice. If the people who secure these children are good and conscientious the new relation generally results in benefit to the apprentices. In this way some Liberians have been a blessing to the benighted heathen, while others have igno-

miniously abused their privilege. — *Daily Consular Report, No. 2086.*

National Labor Tribune. — In a recent issue of *The Tribune* there was an item of news which should interest all workers, particularly apprentices, and to which there should be asked special attention. It describes the system that a celebrated English firm has adopted for encouraging deserving apprentices, which has been on successful trial for more than two years. Apprentices are carefully watched, to the end that good work may not escape unnoticed, and there is an increase in the weekly wages as soon as the apprentice has reached a certain standard of merit in regard to punctuality, perseverance, and general good conduct. Better still, the firm, which is one of the largest in England, tries to help the boys. It establishes evening classes for them, and holds examinations, which serve to demonstrate the young men's progress. The scheme has resulted in a very considerable increase of the average of apprentices' wages; but the firm does not complain. While it has to pay out more money, it feels that it is getting a better service. Moreover, it is increasing the good will and loyalty of its employees, and this is a valuable consideration to any employer, although there are employers everywhere who still appear unable to realize it. The example of this English firm, Richardson, Westgarth and Company, Ltd., of Hartlepool, is one which employers in any country may well imitate. — *Pittsburg, Pa.*

AVERAGE RETAIL PRICES — APRIL, 1904, 1905, 1906.

In Labor Bulletin No. 31 for May, 1904, the presentation of average retail prices for certain necessities of life was begun, 17 cities being represented in the tables. The present Bulletin contains comparative prices for the years 1904, 1905, and 1906, the quotations being for the month of April in each year. The table which follows shows average retail prices of groceries, provisions, etc., in the cities of Boston, Brockton, Fall River, Fitchburg, Gloucester, Haverhill, Holyoke, Lawrence, Lowell, Lynn, New Bedford, Newburyport, Salem, Springfield, Taunton, Woburn, and Worcester, arranged by articles under the names of the representative cities. The proper method of reading the table is as follows:

Under "Groceries" we find quotations for flour used for bread in the showing for each city; in Boston, in April, 1904, the average cost for a barrel of bread flour was \$5.907; in April, 1905, it was \$7.675; in April, 1906, \$5.28. In Worcester, the price of bread flour per barrel in April, 1904, was \$6.50; in April, 1905, \$7.163; and in April, 1906, \$5.844. Other lines under "Groceries" or under other sections of the table should be read in a similar manner.

Boston.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES.					PROVISIONS—Con				
Flour:					Beefsteak:				
Bread, . . .	bag	—	\$0.965	\$0.75	Chuck, . . .	pound	\$0.109	\$0.125	\$0.123
	barrel	\$5.907	7.675	5.23	Hamburger, . . .	pound	.095	.096	.101
Pastry, . . .	pound	.04	.041	.034	Round, . . .	pound	.188	.191	.191
	bag	—	.905	.651	Rump, . . .	pound	.246	.279	.279
Buckwheat, . .	pound	.047	.048	.044	Sirloin, . . .	pound	.228	.243	.254
Entire wheat, .	pound	.041	.043	.038	Beef, dried . . .	pound	.219	.306	.249
Graham, . . .	pound	.026	.035	.031	Beef, soup (shin				
Rye,	pound	.027	.035	.034	bone), . . .	pound	.05	.048	.05
Meal:					Lamb:				
Corn,	pound	.021	.029	.029	Chop,	pound	.232	.196	.237
Oat,	pound	.041	.038	.038	Forequarter, . .	pound	.085	.105	.098
Rye,	pound	.033	.035	.031	Hindquarter, . .	pound	.129	.144	.14
Coffee:					Leg,	pound	.154	.158	.151
Blend,	pound	.25	.28	.25	Loin,	pound	.134	.145	.143
Java,	pound	.231	.325	.311	Pork:				
Mocha-Java, . .	pound	—	.308	.266	Chop,	pound	.132	.143	.152
Tea:					Roast,	pound	.117	.128	.133
Black,	pound	.33	.508	.523	Spare rib, . . .	pound	.097	.09	.093
Green,	pound	.334	.499	.569	Salt,	pound	.105	.112	.115
Mixed,	pound	.364	.511	.536	Veal:				
Sugar:					Chop,	pound	.147	.188	.211
Cut loaf, . . .	pound	.099	.079	.068	Cutlet,	pound	.247	.252	.284
Granulated, . .	pound	.051	.066	.05	Forequarter, . .	pound	.085	.10	.101
Powdered, . . .	pound	.097	.076	.066	Hindquarter, . .	pound	.143	.143	.144
Yellow,	pound	.046	.061	.047	Leg,	pound	.142	.149	.163
Molasses:					Loin,	pound	.162	.137	.146
Cooking,	gallon	.32	.438	.375	Poultry:				
New Orleans, . .	gallon	.433	.527	.502	Chicken,	pound	.226	.205	.208
Porto Rico, . . .	gallon	.462	.527	.504	Fowl,	pound	.175	.178	.18
Syrup,	gallon	.486	.466	.453	Turkey,	pound	.249	.25	.265
Vinegar:					Bacon:				
Cider,	gallon	.221	.229	.236	Side,	pound	.156	.147	.15
White wine, . . .	gallon	.162	.241	.208	Sliced,	pound	.145	.163	.165
Butter:					Ham:				
Cooking,	pound	.20	.228	.209	Sliced,	pound	.222	.207	.221
Creamery,	pound	.234	.319	.242	Whole,	pound	.142	.134	.144
Dairy,	pound	.253	.331	.215	Sausages:				
Cheese:					Bologna,	pound	.093	.106	.111
New York,	pound	.15	.173	.169	Frankfurters, . .	pound	.105	.122	.116
Eggs:					Pork,	pound	.105	.121	.119
Eastern,	dozen	.205	.24	.212	Shoulder:				
Near by,	dozen	.236	.275	.251	Corned,	pound	.092	.09	.103
Western,	dozen	.20	.225	.215	Smoked,	pound	.092	.088	.102
Beans:					Liver,	pound	.09	.092	.086
Medium,	quart	.085	.087	.072	Tripe,	pound	.062	.092	.087
Pea,	quart	.091	.097	.094	Lard:				
Red kidney, . . .	quart	.124	.133	.124	Best leaf, . . .	pound	.124	.124	.122
Yellow eye, . . .	quart	.113	.119	.094	Pure,	pound	.101	.108	.113
Pease:					Cottolene, . . .	pound	.065	.147	.12
Dried,	quart	.079	.089	.08					
Split,	quart	.095	.092	.088	Fish.				
Rice:					Cod:				
Good,	pound	.063	.073	.063	Fresh,	pound	.09	.076	.07
Head,	pound	.077	.091	.083	Salt,	pound	.091	.141	.131
Tapioca:					Finnan haddie, .	pound	—	.091	.083
Flake,	pound	.047	.056	.07	Halibut:				
Pearl,	pound	.043	.058	.065	Fresh,	pound	.166	.195	.159
Sago,	pound	.065	.075	.072	Smoked,	pound	.197	.206	.21
Bread soda, . . .	pound	.03	.072	.066	Mackerel:				
Saleratus,	pound	.055	.074	.072	Fresh,	apiece	.30	.263	.136
Starch,	pound	.052	.063	.058	Salt,	apiece	.164	.124	.136
Soap, laundry . .	cake	.042	.049	.05	Salmon, smoked .	pound	.241	.248	.276
Kerosene oil, . .	gallon	.144	.133	.13					
Pickles:					VEGETABLES.				
Cucumber,	quart	.111	.104	.126	Cabbage,	pound	.055	.024	.045
Mixed,	quart	.13	.162	.156	Onions,	quart	.064	.072	.056
PROVISIONS.					Potatoes:				
Beef, corned:					Sweet,	pound	.043	.05	.045
Brisket,	pound	.104	.124	.119	White,	peck	.316	.161	.266
Flank,	pound	.059	.054	.052	Turnips:				
Rib (thick end), .	pound	.099	.101	.10	White,	pound	.028	.026	.026
Shoulder,	pound	—	.106	.105	Yellow,	pound	.023	.022	.027
Beef, roast:									
Rib,	pound	.174	.146	.15	FRUIT.				
Rib roll,	pound	.154	.134	.124	Apples (dried), .	pound	.109	.108	.141
Rump (back), . . .	pound	.217	.17	.153	Apricots (dried), .	pound	.14	.137	.142
Rump (face), . . .	pound	.163	.16	.159	Bananas,	dozen	.176	.202	.183
Shoulder,	pound	—	.119	.131	Citron,	pound	—	.179	.18
Sirloin,	pound	.218	.203	.199	Cranberries, . . .	quart	.107	.134	.25
Vein,	pound	.157	.149	.149					

Boston — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
FRUIT—Con.					FUEL.				
Currants, . . .	pound	-	\$0.108	\$0.096	Coal:				
Lemons, . . .	dozen	\$0.133	.201	.16	Egg, . . .	ton	\$7.00	\$6.717	\$7.035
Oranges, . . .	dozen	.243	.283	.26	Furnace, . . .	ton	7.029	6.541	6.516
Peaches (dried), . .	pound	-	.143	.139	Nut, . . .	ton	7.00	7.00	7.21
Prunes, . . .	pound	.074	.087	.104	Store, . . .	ton	7.00	7.00	7.218
Raisins, . . .	pound	-	.10	.10	Wood:				
Raisins, seedless, . .	pound	-	.123	.114	Hard, . . .	cord	12.848	10.057	9.963
Raisins, sultana, . .	pound	-	.139	.139	Soft, . . .	cord	11.333	8.018	7.968

Brockton.

GROCERIES.					PROVISIONS — Con.				
Flour:					Beef, roast — Con				
Bread, . . .	bag	-	\$0.972	\$0.734	Rump (face), . .	pound	\$0.20	\$0.16	\$0.154
	barrel	\$6.206	7.80	5.855	Sirloin, . . .	pound	.246	.155	.247
Pastry, . . .	pound	-	.04	.025	Vein, . . .	pound	.157	.11	.15
	bag	-	.85	.555	Beefsteak:				
Entire wheat, . .	pound	.05	.047	.037	Chuck, . . .	pound	.093	-	.106
Graham, . . .	pound	.03	.033	.035	Hamburger, . .	pound	.143	.088	.098
Rye, . . .	pound	.03	.038	.033	Round, . . .	pound	.19	.181	.21
Meal:					Rump, . . .	pound	.24	.25	.281
Corn, . . .	pound	.03	.03	.029	Sirloin, . . .	pound	.255	.228	.25
Oat, . . .	pound	.04	.032	.039	Beef, soup (shin bone), . .	pound	.044	.041	.044
Rye, . . .	pound	.03	.029	.033	Lamb:				
Coffee, Mocha . .					Chop, . . .	pound	.211	.174	.227
Java, . . .	pound	-	.354	.324	Forequarter, . .	pound	.105	.091	.091
Tea:					Leg, . . .	pound	.18	.15	.173
Black, . . .	pound	.384	.561	.403	Loin, . . .	pound	.18	-	.12
Green, . . .	pound	.418	.542	.436	Pork:				
Mixed, . . .	pound	.372	.60	.438	Chop, . . .	pound	.139	.135	.139
Sugar:					Roast, . . .	pound	.142	.117	.129
Cut loaf, . . .	pound	.07	.091	.073	Spare rib, . . .	pound	.138	.081	.088
Granulated, . .	pound	.062	.075	.05	Salt, . . .	pound	-	.106	.116
Powdered, . . .	pound	.08	.09	.079	Veal:				
Yellow, . . .	pound	.05	.076	.05	Chop, . . .	pound	.241	.15	.207
Molasses:					Cutlet, . . .	pound	.244	.25	.265
Cooking, . . .	gallon	-	-	.25	Forequarter, . .	pound	.116	.12	.105
New Orleans, . .	gallon	.612	.634	.49	Hindquarter, . .	pound	.156	-	.146
Porto Rico, . .	gallon	.50	.516	.571	Leg, . . .	pound	.20	.15	.152
Vinegar:					Loin, . . .	pound	.16	.14	.12
Cider, . . .	gallon	.20	.218	.20	Poultry:				
White wine, . .	gallon	.24	.243	.20	Chicken, . . .	pound	.247	.224	.253
Butter:					Fowl, . . .	pound	.18	.182	.175
Cooking, . . .	pound	.216	-	.24	Turkey, . . .	pound	.25	.256	.256
Creamery, . . .	pound	.252	.331	.266	Bacon:				
Cheese:					Side, . . .	pound	.182	.127	.155
New York, . . .	pound	.17	.183	.18	Sliced, . . .	pound	.182	.16	.177
Sage, . . .	pound	.182	.20	.19	Ham:				
Eggs:					Sliced, . . .	pound	.24	.192	.238
Near by, . . .	dozen	.256	.28	.255	Whole, . . .	pound	.14	.119	.15
Western, . . .	dozen	.20	.22	.195	Sausages:				
Beans:					Bologna, . . .	pound	.12	.105	.103
Pea, . . .	quart	.092	.096	.085	Frankfurters, . .	pound	.122	.111	.121
Red kidney, . .	quart	.117	.122	.108	Pork, . . .	pound	.14	.104	.117
Yellow eye, . .	quart	.117	.118	.108	Shoulder:				
Pease:					Corned, . . .	pound	.10	.083	.103
Dried, . . .	quart	.08	.086	.08	Smoked, . . .	pound	.10	.09	.101
Split, . . .	quart	.10	.10	.095	Liver, . . .	pound	.10	.078	.097
Rice:					Tripe, . . .	pound	.10	.062	.078
Good, . . .	pound	.087	.075	.07	Lard:				
Head, . . .	pound	.105	.083	.09	Best leaf, . . .	pound	.127	.122	.13
Tapioca, pearl . .	pound	.05	.061	.072	Pure, . . .	pound	.13	.10	.111
Sago, . . .	pound	.09	.073	.062	Cottolene, . . .	pound	.104	.101	.12
Bread soda, . .	pound	.072	.077	.071	Fish.				
Saleratus, . . .	pound	.072	.09	.071	Cod:				
Starch, . . .	pound	.068	.07	.051	Fresh, . . .	pound	.12	.096	.071
Soap, laundry . .	cake	.05	.05	.05	Salt, . . .	pound	.151	.15	.095
Kerosene oil, . .	gallon	.157	.14	.15	Finnan haddie, . .	pound	-	.107	.10
Pickles:					Halibut:				
Cucumber, . . .	quart	.127	.129	.158	Fresh, . . .	pound	.197	.217	.154
Mixed, . . .	quart	.20	.166	.15	Smoked, . . .	pound	.244	.232	.204
PROVISIONS.					Mackerel, salt . .	apiece	.18	.156	.218
Beef, corned:					Salmon, smoked . .	pound	.262	.306	.225
Brisket, . . .	pound	.12	.113	.118	VEGETABLES.				
Flank, . . .	pound	.052	.05	.059	Cabbage, . . .	pound	.055	.02	.043
Rib (thick end), . .	pound	.12	.10	.103	Onions, . . .	quart	.07	.073	.05
Beef, roast:									
Rib, . . .	pound	.202	.131	.148					
Rib roll, . . .	pound	.20	.103	.112					

Brockton — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
VEGETABLES—CON.									
Potatoes:									
Sweet, . . .	pound	\$0.058	\$0.044	\$0.05	Oranges, . . .	dozen	\$0.279	\$0.256	\$0.306
White, . . .	peck	.363	.207	.273	Peaches (dried), . .	pound	—	.153	.134
Turnips:					Prunes, . . .	pound	.085	.096	.095
White, . . .	pound	.02	.02	.022	Raisins, . . .	pound	—	.102	.095
Yellow, . . .	pound	.02	.02	.021	Raisins, seedless .	pound	—	.113	.107
FRUIT.									
Apples (dried), .	pound	.11	.121	.131	FUEL.				
Apricots (dried), .	pound	.13	.156	.127	Coal:				
Bananas, . . .	dozen	.16	.184	.20	Egg, . . .	ton	7.75	7.75	8.00
Citron, . . .	pound	—	.195	.156	Furnace, . . .	ton	7.75	—	7.612
Currants, . . .	pound	—	.116	.102	Nut, . . .	ton	7.75	7.75	7.75
Lemons, . . .	dozen	.109	.20	.199	Stove, . . .	ton	7.75	7.75	7.75
					Wood:				
					Hard, . . .	cord	9.50	10.00	6.75
					Soft, . . .	cord	7.50	9.00	6.00

Fall River.

GROCERIES.					GROCERIES — Con.				
Flour :					Pickles :				
Bread, . . .	bag	-	\$0.90	\$0.795	Cucumber, . . .	quart	\$0.183	\$0.126	\$0.121
Pastry, . . .	barrel	\$6.75	7.00	6.105	Mixed, . . .	quart	.20	.172	.15
Buckwheat, . . .	pound	.03	.05	.051	PROVISIONS.				
Graham, . . .	pound	.03	.034	.035	Beef, corned :				
M meal :					Brisket, . . .	pound	.125	.053	.085
Corn, . . .	pound	.03	.03	.04	Flank, . . .	pound	.04	.05	.046
Oat, . . .	pound	.05	.05	.05	Rib (thick end), . .	pound	.12	.101	.098
Rye, . . .	pound	.03	.034	.035	Beef, roast :				
Coffee :					Rib, . . .	pound	.196	.162	.154
Blend, . . .	pound	-	.276	.328	Rib roll, . . .	pound	.14	.139	.133
Java, . . .	pound	.297	.35	.35	Rump (back), . . .	pound	.14	-	.172
Mocha-Java, . . .	pound	-	.309	.303	Rump (face), . . .	pound	.151	-	.14
Tea :					Sirloin, . . .	pound	.213	.20	.219
Black, . . .	pound	.50	.481	.392	Beefsteak :				
Green, . . .	pound	.50	.437	.384	Chuck, . . .	pound	.084	-	.10
Mixed, . . .	pound	.53	.25	.407	Hamburger, . . .	pound	.16	.105	.119
Sugar :					Round, . . .	pound	.186	.145	.157
Cut loaf, . . .	pound	.062	.079	.08	Rump, . . .	pound	.229	.206	.201
Granulated, . . .	pound	.05	.07	.063	Sirloin, . . .	pound	.253	.216	.241
Powdered, . . .	pound	.061	.08	.093	Beef, dried . . .	pound	.247	.30	.30
Yellow, . . .	pound	.047	.06	.05	Beef, soup (shin bone), . . .	pound	.03	.049	.042
Molasses :					Lamb :				
Cooking, . . .	gallon	.336	.25	.40	Chop, . . .	pound	.25	.198	.197
New Orleans, . . .	gallon	.50	.475	.491	Forequarter, . . .	pound	.161	.066	.082
Porto Rico, . . .	gallon	.50	.412	.50	Hindquarter, . . .	pound	.217	.142	.125
Syrup, . . .	gallon	.50	.454	.50	Leg, . . .	pound	.203	.18	.163
Vinegar :					Loin, . . .	pound	.203	.18	.136
Cider, . . .	gallon	.203	.202	.247	Pork :				
White wine, . . .	gallon	.169	.15	.15	Chop, . . .	pound	.136	.121	.146
Butter :					Roast, . . .	pound	.128	.127	.127
Cooking, . . .	pound	.215	-	.17	Spare rib, . . .	pound	.124	.13	.092
Creamery, . . .	pound	.25	.303	.243	Salt, . . .	pound	-	.083	.12
Cheese :					Veal :				
New York, . . .	pound	-	.15	.182	Chop, . . .	pound	.238	.198	.20
Sage, . . .	pound	.184	.18	.18	Outlet, . . .	pound	.258	.277	.212
Eggs :					Forequarter, . . .	pound	.082	.108	.103
Near by, . . .	dozen	.263	.255	.253	Hindquarter, . . .	pound	.18	.16	.13
Western, . . .	dozen	.204	-	.18	Leg, . . .	pound	.25	.18	.15
Beans :					Loin, . . .	pound	.202	.20	.131
Medium, . . .	quart	.088	.08	.10	Poultry :				
Pea, . . .	quart	.103	.093	.092	Chicken, . . .	pound	.274	.247	.226
Red kidney, . . .	quart	.119	.129	.12	Fowl, . . .	pound	.195	.199	.194
Yellow eye, . . .	quart	.114	.12	.12	Turkey, . . .	pound	.254	.279	.28
Pease :					Bacon :				
Dried, . . .	quart	.081	.077	.08	Side, . . .	pound	.18	.159	.12
Split, . . .	quart	.078	.09	.07	Sliced, . . .	pound	.182	.19	.152
Rice, good . . .	pound	.08	.07	.073	Ham :				
Tapioca, pearl . .	pound	.05	.061	.066	Sliced, . . .	pound	.137	.20	.20
Sago, . . .	pound	.05	.06	.06	Whole, . . .	pound	.126	.12	.14
Bread soda, . . .	pound	.06	-	.087	Sausages :				
Saleratus, . . .	pound	.077	.08	.086	Bologna, . . .	pound	.102	.084	.10
Starch, . . .	pound	.06	.062	.065	Frankfurters, . . .	pound	.10	.10	.10
Soap, laundry . .	cake	.045	.045	.05	Pork, . . .	pound	.10	.112	.12
Kerosene oil, . .	gallon	.16	.156	.145					

Fall River — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April —		
		1904	1905	1906			1904	1905	1906
PROVISIONS — CON.					VEGETABLES — CON				
Shoulder, smoked.	pound	\$0.101	\$0.089	\$0.11	Turnips :				
Liver,	pound	.08	.058	.08	White,	pound	\$0.022	\$0.02	\$0.02
Tripe,	pound	.071	.082	.075	Yellow,	pound	.022	-	.02
Lard :					FRUIT.				
Best leaf, . . .	pound	.12	.10	.116	Apples (dried), . .	pound	.12	.10	.10
Cottolene, . . .	pound	.103	-	.12	Apricots (dried), .	pound	.148	.14	.127
FISH.					Bananas,	dozen	.153	.173	.146
Cod :					Citron,	pound	-	.172	.193
Fresh,	pound	.10	.099	.10	Cranberries, . . .	quart	.121	.12	.18
Salt,	pound	.139	.069	.06	Currants,	pound	-	.094	.09
Finnan haddie, .	pound	-	.10	.10	Lemons,	dozen	.146	.20	.20
Halibut :					Oranges,	dozen	.35	.30	.339
Fresh,	pound	.203	.184	.162	Peaches (dried), .	pound	-	.136	.128
Smoked,	pound	.20	.20	.15	Prunes,	pound	.118	.069	.104
Mackerel :					Raisins,	pound	-	.09	.132
Fresh,	apiece	-	.30	.30	Raisins, sultana .	pound	-	.135	.155
Salt,	apiece	.167	.083	.15	FUEL.				
Salmon, smoked .	pound	.246	.28	.20	Coal :				
VEGETABLES.					Egg,	ton	7.60	7.693	7.00
Cabbage,	pound	.075	.02	.048	Furnace,	ton	7.25	7.292	6.75
Onions,	quart	.055	.054	.05	Nut,	ton	7.75	7.605	7.00
Potatoes :					Stove,	ton	7.75	7.505	7.00
Sweet,	pound	.05	.05	.035	Wood :				
White,	peck	.302	.183	.25	Hard,	cord	9.00	8.00	6.00
					Soft,	cord	9.00	8.00	5.00

Fitchburg.

GROCERIES.					GROCERIES—Con.				
Flour:					Pease:				
Bread,	bag	-	\$0.952	\$0.785	Dried,	quart	-	\$0.075	\$0.073
Pastry,	barrel	\$6.595	7.405	5.788	Split,	quart	-	.10	.091
Buckwheat, . .	pound	.04	.034	.031	Rice:				
Entire wheat, .	bag	-	.832	.65	Good,	pound	\$0.07	.052	.068
Graham, . . .	pound	.046	.047	.039	Head,	pound	.10	.089	.094
Rye,	pound	.048	.044	.039	Tapioca:				
Meal:					Flake,	pound	.061	.08	.06
Corn,	pound	.032	.028	.024	Pearl,	pound	.077	.059	.076
Oat,	pound	.041	.033	.034	Sago,	pound	.076	.08	.076
Rye,	pound	.033	.029	.03	Bread soda, . .	pound	.052	.052	.051
Coffee:					Saleratus, . . .	pound	.07	.08	.051
Java,	pound	.323	.333	.30	Starch,	pound	.053	.063	.057
Mocha-Java, .	pound	.275	.327	.307	Soap, laundry .	cake	.05	.05	.05
Tea:					Kerosene oil, .	gallon	.13	.125	.134
Black,	pound	.541	.518	.55	Pickles:				
Green,	pound	.542	.516	.455	Cucumber, . . .	quart	.11	.136	.10
Mixed,	pound	.547	.554	.523	Mixed,	quart	.14	.10	.16
Sugar:					PROVISIONS				
Cut loaf, . . .	pound	.08	.086	.079	Beef, corned:				
Granulated, .	pound	.056	.07	.055	Brisket,	pound	.095	.08	.128
Powdered, . .	pound	.08	.085	.079	Flank,	pound	.057	.056	.035
Yellow,	pound	.05	.063	.051	Rib (thick end),	pound	.116	.107	.113
Molasses:					Beef, roast:				
Cooking, . . .	gallon	.40	.40	.356	Rib,	pound	.172	.156	.135
New Orleans, .	gallon	.527	.421	.60	Rib roll, . . .	pound	.123	.15	.119
Syrup,	gallon	.475	.45	.50	Rump (face), .	pound	.192	.195	.16
Vinegar:					Shoulder, . . .	pound	-	.10	.11
Cider,	gallon	.209	.235	.213	Sirloin,	pound	.194	.22	.218
White wine, .	gallon	.222	.264	.25	Beefsteak:				
Butter:					Chuck,	pound	.126	.136	.129
Creamery, . .	pound	.295	.337	.268	Hamburger, . .	pound	.112	.117	.116
Dairy,	pound	.293	.265	.265	Round,	pound	.20	.158	.158
Cheese:					Rump,	pound	.215	.225	.263
New York, . .	pound	-	.166	.169	Sirloin,	pound	.253	.245	.265
Sage,	pound	-	.18	.18	Beef, dried	pound	.258	.318	.29
Eggs:					Beef, soup (shin				
Near by, . . .	dozen	.25	.273	.242	bone),	pound	.049	.048	.047
Western, . . .	dozen	.22	.242	.176	Lamb:				
Beans:					Chop,	pound	.20	.20	.238
Pea,	quart	.102	.088	.083	Forequarter, .	pound	.108	.102	.103
Red kidney, .	quart	.12	.115	.116	Hindquarter, .	pound	.141	.14	.148
Yellow eye, .	quart	.126	.12	.094	Leg,	pound	.156	.143	.157
					Loin,	pound	.13	.12	.155

Fitchburg — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April —					For the Month of April —		
		1904	1905	1906			1904	1905	1906
PROVISIONS — Con.					FISH — Con.				
Pork :					Halibut :				
Chop,	pound	\$0.131	\$0.124	\$0.15	Fresh,	pound	\$0.20	\$0.20	\$0.199
Roast,	pound	.128	.116	.144	Smoked,	pound	.186	.19	.20
Spare rib,	pound	.10	.091	.097	Mackerel, salt	apiece	.118	.16	.188
Salt,	pound	-	.107	.118					
Veal :					VEGETABLES.				
Chop,	pound	.208	.20	.227	Cabbage,	pound	.057	.03	.045
Cutlet,	pound	.262	.28	.284	Onions,	quart	.062	.06	.053
Forequarter,	pound	.108	.095	.113	Potatoes :				
Hindquarter,	pound	.13	.12	.146	Sweet,	pound	.05	-	.05
Leg,	pound	.172	.148	.161	White,	peck	.347	.184	.253
Loin,	pound	.152	.125	.162	Turnips :				
Poultry :					White,	pound	.023	.022	.033
Chicken,	pound	.246	.229	.244	Yellow,	pound	.023	.025	.027
Fowl,	pound	.182	.187	.187					
Bacon :					FRUIT.				
Side,	pound	.149	.164	.156	Apples (dried),	pound	.116	.113	.132
Sliced,	pound	.177	.165	.174	Apricots (dried),	pound	.12	.145	.157
Ham :					Bananas,	dozen	.177	.25	.235
Sliced,	pound	.217	.212	.227	Citron,	pound	-	.213	.228
Whole,	pound	.134	.116	.14	Cranberries,	quart	.12	.09	.35
Sausages :					Currants,	pound	-	.113	.11
Bologna,	pound	.105	.10	.103	Lemons,	dozen	.20	.20	.215
Frankfurters,	pound	.117	.113	.11	Oranges,	dozen	.216	.245	.298
Pork,	pound	.12	.115	.121	Peaches (dried),	pound	-	.144	.133
Shoulder :					Prunes,	pound	.092	.092	.109
Corned,	pound	.106	.097	.11	Raisins,	pound	-	.108	.11
Smoked,	pound	.116	.089	.102	Raisins, seedless	pound	-	.121	.122
Liver,	pound	.077	.08	.081					
Tripe,	pound	.074	.085	.084	FUEL.				
Lard :					Coal :				
Best leaf,	pound	-	.12	.131	Egg,	ton	7.25	7.75	8.00
Pure,	pound	.117	.10	.117	Furnace,	ton	7.25	7.464	7.80
FISH.					Nut,	ton	7.25	7.75	8.00
Cod :					Stove,	ton	7.25	7.75	8.00
Fresh,	pound	.083	.10	.098	Wood :				
Salt,	pound	.122	.133	.122	Hard,	cord	8.00	8.52	6.95
Finnan haddie,	pound	-	.10	.105	Soft,	cord	7.00	6.52	4.642

Gloucester.

GROCERIES.					GROCERIES — Con.				
Flour :					Eggs :				
Bread,	bag	-	\$0.947	\$0.746	Eastern,	dozen	\$0.22	\$0.238	\$0.20
Pastry,	barrel	\$6.75	7.46	5.755	Near by,	dozen	.246	.25	.25
Buckwheat,	bag	.057	.90	.70	Western,	dozen	.20	.215	.153
Entire wheat,	pound	.047	.05	.05	Beans :				
Graham,	pound	.04	.035	.034	Medium,	quart	.08	.076	.068
Rye,	pound	.036	.032	.033	Pea,	quart	.096	.091	.093
Meal :					Red kidney,	quart	.135	.11	.122
Corn,	pound	.03	.03	.03	Yellow eye,	quart	.12	.10	.097
Oat,	pound	.048	.031	.035	Pease :				
Rye,	pound	.04	.037	.039	Dried,	quart	.078	.075	.077
Coffee :					Split,	quart	.085	.091	.10
Blend,	pound	-	.30	.233	Rice :				
Java,	pound	-	.35	.38	Good,	pound	.072	.062	.078
Mocha-Java,	pound	.323	.344	.309	Head,	pound	.089	.087	.10
Tea :					Tapioea :				
Black,	pound	.50	.482	.516	Flake,	pound	.07	.052	.08
Green,	pound	.50	.47	.475	Pearl,	pound	.07	.06	.072
Mixed,	pound	.50	.494	.486	Sago,	pound	.09	-	.08
Sugar :					Bread soda,	pound	.096	.059	.08
Cut loaf,	pound	.081	.093	.075	Saleratus,	pound	.094	.05	.08
Granulated,	pound	.055	.069	.055	Starch,	pound	.073	.06	.06
Powdered,	pound	.08	.094	.076	Soap, laundry	cake	.05	.05	.05
Yellow,	pound	.05	.062	.05	Kerosene oil,	gallon	.143	.134	.134
Molasses :					Pickles :				
New Orleans,	gallon	.60	.579	.44	Cucumber,	quart	.142	.114	.131
Porto Rico,	gallon	.559	.543	.50	Mixed,	quart	.25	.173	.177
Syrup,	gallon	.60	.60	.50	PROVISIONS.				
Vinegar :					Beef, corned :				
Cider,	gallon	.204	.20	.20	Brisket,	pound	.129	.128	.12
White wine,	gallon	.20	.20	.20	Flank,	pound	.063	.069	.066
Butter (creamery),	pound	.30	.296	.259	Rib (thick end),	pound	.12	.113	.116
Cheese :					Beef, roast :				
New York,	pound	.165	.15	.164	Rib,	pound	.159	.163	.159
Sage,	pound	-	.16	.20	Rump (back),	pound	.178	.17	.157

Gloucester — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April--					For the Month of April--		
		1904	1905	1906			1904	1905	1906
PROVISIONS — Con.					PROVISIONS — Con.				
Beef, roast — Con.					Lard :				
Rump (face), . . . pound		\$0.182	\$0.178	\$0.166	Best leaf, . . . pound		\$0.136	\$0.12	\$0.125
Shoulder, . . . pound		-	.10	.12	Pure, . . . pound		.12	.098	.132
Sirloin, . . . pound		.227	.238	.231					
Vein, . . . pound		.18	.15	.18	FISH.				
Beefsteak :					Cod :				
Chuck, . . . pound		.146	.143	.125	Fresh, . . . pound		.082	.10	.098
Hamburger, . . . pound		.118	.14	.116	Salt, . . . pound		.15	.142	.12
Round, . . . pound		.248	.18	.175	Finnan haddie, . . . pound		-	.12	.114
Rump, . . . pound		.291	.30	.284	Halibut :				
Sirloin, . . . pound		.25	.278	.27	Fresh, . . . pound		.197	.198	.192
Beef, dried . . . pound		.291	.30	.30	Smoked, . . . pound		.194	.20	.191
Beef, soup (shin bone), . . . pound		.049	.05	.05	Mackerel :				
Lamb :					Fresh, . . . apiece		.193	-	.284
Chop, . . . pound		.205	.247	.23	Salt, . . . apiece		.16	.20	.27
Forequarter, . . . pound		.10	.104	.124					
Hindquarter, . . . pound		.148	.152	.179	VEGETABLES.				
Leg, . . . pound		.151	.172	.18	Cabbage, . . . pound		.051	.03	.036
Loin, . . . pound		.149	.15	.176	Onions, . . . quart		.095	.068	.058
Pork :					Potatoes :				
Chop, . . . pound		.14	.142	.153	Sweet, . . . pound		.045	.06	.05
Roast, . . . pound		.132	.13	.142	White, . . . peck		.362	.183	.246
Spare rib, . . . pound		.09	.078	.115	Turnips :				
Salt, . . . pound		-	.095	.118	White, . . . pound		.05	.03	.027
Veal :					Yellow, . . . pound		.024	.024	.02
Chop, . . . pound		.256	.25	.224					
Cutlet, . . . pound		.296	-	.293	FRUIT.				
Forequarter, . . . pound		.107	.111	.12	Apples (dried), . . . pound		.106	.101	.15
Hindquarter, . . . pound		.162	.157	.168	Apricots (dried), . . . pound		.141	.15	.135
Leg, . . . pound		.184	.201	.181	Citron, . . . pound		-	.179	.188
Loin, . . . pound		.16	.186	.173	Currants, . . . pound		-	.10	.10
Poultry :					Lemons, . . . dozen		.23	.203	.20
Chicken, . . . pound		.224	.216	.22	Peaches (dried), . . . pound		-	.15	.13
Fowl, . . . pound		.188	.18	.191	Prunes, . . . pound		.093	.073	.085
Bacon :					Raisins, . . . pound		-	.104	.113
Side, . . . pound		.177	.165	.173	Raisins, seedless . . . pound		-	.15	.12
Sliced, . . . pound		.196	.192	.192	Raisins, sultana . . . pound		-	.18	.15
Ham :									
Sliced, . . . pound		.247	.228	.245	FUEL.				
Whole, . . . pound		.149	.127	.147	Coal :				
Sausages :					Egg, . . . ton		7.00	7.00	7.00
Bologna, . . . pound		.105	.111	.11	Furnace, . . . ton		7.00	7.00	7.00
Frankfurters, . . . pound		.12	.123	.131	Nut, . . . ton		7.25	7.25	7.25
Pork, . . . pound		.125	.13	.152	Stove, . . . ton		7.25	7.25	7.25
Shoulder :					Wood :				
Corned, . . . pound		.102	.095	.107	Hard, . . . cord		14.00	13.25	10.00
Smoked, . . . pound		.11	.093	.108	Soft, . . . cord		12.142	11.25	8.00
Liver, . . . pound		.08	.085	.08					
Tripe, . . . pound		.08	.077	.08					

Haverhill.

GROCERIES.					GROCERIES — Con.				
Flour :					Molasses :				
Bread, . . . bag		-	\$0.985	\$0.757	Cooking, . . . gallon		\$0.49	\$0.367	\$0.416
Pastry, . . . barrel		\$6.50	7.833	5.868	New Orleans, . . . gallon		.60	.55	.60
Pastry, . . . pound		-	.84	.03	Porto Rico, . . . gallon		.60	.535	.50
Buckwheat, . . . bag		-	.84	.653	Vinegar :				
Entire wheat, . . . pound		.06	.05	.046	Cider, . . . gallon		.305	.164	.192
Graham, . . . pound		.045	.042	.04	White wine, . . . gallon		.20	.15	.20
Rye, . . . pound		.04	.043	.04	Butter (creamery), . . . pound		.28	.315	.288
Meal :					Cheese :				
Corn, . . . pound		.03	.027	.03	New York, . . . pound		.16	.16	.18
Oat, . . . pound		.041	.032	.04	Sage, . . . pound		.17	-	.20
Rye, . . . pound		.03	.037	.028	Eggs :				
Coffee :					Near by, . . . dozen		.26	.25	.241
Blend, . . . pound		-	.252	.206	Western, . . . dozen		.22	.22	.18
Mocha-Java, . . . pound		-	.31	.53	Beans :				
Tea :					Medium, . . . quart		.094	.08	.076
Black, . . . pound		.542	.503	.546	Pea, . . . quart		.098	.106	.086
Green, . . . pound		.545	.495	.566	Red kidney, . . . quart		.12	.123	.115
Mixed, . . . pound		.545	.452	.489	Yellow eye, . . . quart		.12	.117	.10
Sugar :					Pease :				
Cut loaf, . . . pound		.071	.08	.08	Dried, . . . quart		.08	.086	.081
Granulated, . . . pound		.055	.071	.05	Split, . . . quart		.08	.10	.097
Powdered, . . . pound		.08	.085	.08	Rice :				
Yellow, . . . pound		.05	.06	.05	Good, . . . pound		.09	.068	.073
					Head, . . . pound		.10	.09	.096

Haverhill — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April —					For the Month of April —		
		1904	1905	1906			1904	1905	1906
GROCERIES — Con.					PROVISIONS — Con.				
Tapioca:					Sausages:				
Flake,	pound	\$0.079	\$0.05	\$0.06	Bologna,	pound	\$0.093	\$0.102	\$0.10
Pearl,	pound	.085	.065	.07	Frankfurters,	pound	.10	.101	.10
Bread soda,	pound	.065	.078	.106	Pork,	pound	.12	.10	.109
Saleratus,	pound	.072	.07	.074	Shoulder:				
Starch,	pound	.08	.056	.069	Corned,	pound	.09	.087	.10
Soap, laundry	cake	.05	.05	.05	Smoked,	pound	.09	.086	.10
Kerosene oil,	gallon	.15	.133	.14	Liver,	pound	.08	.08	.061
Pickles:					Tripe,	pound	.072	.068	.058
Cucumbers,	quart	.12	.105	.162	Lard:				
Mixed,	quart	.14	.12	.18	Best leaf,	pound	.119	.12	.12
PROVISIONS.					Pure,	pound	.12	.10	.12
Beef, corned:					FISH.				
Brisket,	pound	.109	.10	.10	Cod:				
Flank,	pound	.065	.054	.073	Fresh,	pound	.12	.072	.076
Rib (thick end),	pound	.101	.10	.10	Salt,	pound	.146	.126	.101
Shoulder,	pound	-	.097	.10	Finnan haddie,	pound	-	.113	.105
Beef, roast:					Halibut:				
Rib,	pound	.15	.142	.166	Fresh,	pound	.161	.20	.183
Rump (back),	pound	.15	.177	.146	Smoked,	pound	.197	.212	.19
Rump (face),	pound	.18	.156	.164	Mackerel:				
Sirloin,	pound	.186	.195	.194	Fresh,	apiece	-	.30	.35
Vein,	pound	.18	.172	.186	Salt,	apiece	.158	.088	.142
Beefsteak:					VEGETABLES.				
Chuck,	pound	.082	.10	.104	Cabbage,	pound	.065	.02	.03
Hamburger,	pound	.128	.121	.133	Onions,	quart	.075	.054	.05
Round,	pound	.20	.156	.196	Potatoes:				
Rump,	pound	.242	.235	.261	Sweet,	pound	.05	.05	.049
Sirloin,	pound	.246	.227	.264	White,	peck	.35	.15	.25
Beef, dried,	pound	.25	.25	.25	Turnips:				
Beef, soup (shin bone),	pound	.035	.05	.05	White,	pound	.03	.02	.027
Lamb:					Yellow,	pound	.03	.02	.025
Chop,	pound	.195	.186	.228	FRUIT.				
Forequarter,	pound	.083	.094	.112	Apricots (dried),	pound	.125	.13	.143
Hindquarter,	pound	.134	.148	.16	Citron,	pound	-	.19	.23
Leg,	pound	.147	.147	.164	Cranberries,	quart	.126	.08	.22
Loin,	pound	.132	.148	.164	Currants,	pound	-	.10	.106
Pork:					Lemons,	dozen	.208	.20	.20
Chop,	pound	.128	.13	.147	Oranges,	dozen	.267	.26	.289
Roast,	pound	.12	.114	.137	Peaches (dried),	pound	-	.126	.126
Spare rib,	pound	.12	.094	.101	Prunes,	pound	.076	.076	.106
Salt,	pound	-	.10	.112	Raisins,	pound	-	.095	.106
Veal:					FUEL.				
Chop,	pound	.181	.165	.193	Coal:				
Cutlet,	pound	.22	.214	.25	Egg,	ton	7.435	7.50	7.50
Forequarter,	pound	.10	.10	.125	Furnace,	ton	7.419	7.25	7.25
Hindquarter,	pound	.121	.16	.163	Nut,	ton	7.431	7.50	7.09
Leg,	pound	.142	.18	.172	Stove,	ton	7.437	7.50	7.50
Loin,	pound	.14	.18	.157	Wood:				
Poultry:					Hard,	cord	7.50	7.013	5.25
Chicken,	pound	.232	.20	.208	Soft,	cord	6.50	6.096	5.00
Fowl,	pound	.174	.18	.18					
Bacon:									
Side,	pound	.172	.14	.164					
Sliced,	pound	.185	.157	.206					
Ham:									
Sliced,	pound	.20	.192	.20					
Whole,	pound	.142	.127	.131					

Holyoke.

GROCERIES.					GROCERIES — Con.				
Flour:					Tea:				
Bread,	bag	-	\$0.892	\$0.786	Black,	pound	\$0.481	\$0.634	\$0.574
Pastry,	barrel	\$6.50	7.195	5.979	Green,	pound	.489	.577	.65
Buckwheat,	pound	.033	.031	.042	Mixed,	pound	.494	.27	.466
Graham,	pound	.036	.031	.049	Sugar:				
Rye,	pound	.03	.031	.04	Cut loaf,	pound	.084	.072	.10
Meal:					Granulated,	pound	.062	.065	.058
Corn,	pound	.031	.025	.03	Powdered,	pound	.08	.07	.10
Oat,	pound	.044	.036	.045	Yellow,	pound	.052	.05	.05
Rye,	pound	.03	.03	.037	Molasses (Porto Rico),	gallon	.50	.60	.532
Coffee (Mocha-Java),	pound	-	.325	.306	Vinegar:				
					Cider,	gallon	.20	.243	.207
					White wine,	gallon	.20	.213	.20

Holyoke — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April —					For the Month of April —		
		1904	1905	1906			1904	1905	1906
GROCERIES — Con.					PROVISIONS — Con.				
Butter (creamery),	pound	\$0.312	\$0.329	\$0.29	Veal — Con.				
Cheese (New York),	pound	—	.169	.174	Leg,	pound	\$0.15	\$0.136	\$0.156
Eggs:					Loin,	pound	.152	.166	.185
Near by,	dozen	—	.272	.25	Poultry:				
Western,	dozen	.22	.232	.211	Chicken,	pound	.20	.227	.216
Beans:					Fowl,	pound	.175	.193	.18
Pea,	quart	.094	.095	.089	Bacon:				
Red kidney, . . .	quart	.113	.131	.141	Side,	pound	.144	.156	.153
Yellow eye, . . .	quart	.12	.126	.133	Sliced,	pound	.16	.185	.18
Pease:					Ham:				
Dried,	quart	.08	.088	.082	Sliced,	pound	.215	.197	.234
Split,	quart	.088	.074	.10	Whole,	pound	.142	.133	.18
Rice:					Sausages:				
Good,	pound	.08	.073	.079	Bologna,	pound	.102	.084	.10
Head,	pound	.10	.077	.095	Frankfurters, . .	pound	.12	.095	.12
Tapioca (pearl), .	pound	.08	.061	.058	Pork,	pound	.12	.095	.103
Sago,	pound	.08	.075	.075	Shoulder:				
Bread soda, . . .	pound	.072	.086	.08	Corned,	pound	.104	.125	.10
Starch,	pound	.059	.068	.068	Smoked,	pound	.115	.107	.103
Soap, laundry	cake	.05	.042	.05	Liver,	pound	.073	.082	.073
Kerosene oil, . .	gallon	.123	.096	.12	Tripe,	pound	.086	.078	.09
Pickles:					Lard (best leaf), .	pound	.132	.106	.115
Cucumber,	quart	.127	.10	.108					
Mixed,	quart	.19	.10	.12					
PROVISIONS.					FISH.				
Beef, corned:					Cod:				
Brisket,	pound	.068	.05	.10	Fresh,	pound	.077	.088	.10
Flank,	pound	.052	.064	.05	Salt,	pound	.10	.106	.125
Rib (thick end), .	pound	.088	.074	.062	Finnan haddie, .	pound	—	.093	.092
Shoulder,	pound	—	.084	.103	Halibut:				
Beef, roast:					Fresh,	pound	.15	.16	.132
Rib,	pound	.155	.167	.177	Smoked,	pound	.18	.232	.20
Rib roll,	pound	.102	.146	.145	Mackerel (salt), .	apiece	.131	.177	.10
Rump (back), . . .	pound	—	.133	.144					
Rump (face), . . .	pound	.203	—	.186	VEGETABLES.				
Shoulder,	pound	—	.119	.112	Cabbage,	pound	.05	.02	.05
Sirloin,	pound	.21	.224	.193	Onions,	quart	.061	.067	.05
Vein,	pound	.15	.19	.162	Potatoes:				
Beefsteak:					Sweet,	pound	.06	—	.05
Chuck,	pound	.124	.105	.102	White,	peck	.34	.17	.291
Hamburger,	pound	.101	.11	.089	Turnips, yellow .	pound	.027	.02	.02
Round,	pound	.157	.155	.156					
Rump,	pound	.205	.196	.201	FRUIT.				
Sirloin,	pound	.235	.234	.226	Apples (dried), . .	pound	.105	.107	.152
Beef, dried	pound	.214	.29	.30	Apricots (dried), .	pound	.124	.137	.167
Beef, soup (shin bone),	pound	.052	.047	.045	Bananas,	dozen	.182	.146	.20
Lamb:					Citron,	pound	—	.191	.226
Chop,	pound	.16	.219	.206	Currants,	pound	—	.066	.125
Forequarter, . . .	pound	.091	.122	.093	Lemons,	dozen	.215	.151	.25
Hindquarter, . . .	pound	.12	.126	.14	Oranges,	dozen	.223	.241	.315
Leg,	pound	.126	.167	.155	Peaches (dried), .	pound	—	.134	.157
Loin,	pound	.14	.194	.212	Prunes,	pound	.067	.085	.117
Pork:					Raisins,	pound	—	.092	.102
Chop,	pound	.13	.124	.147					
Roast,	pound	.13	.124	.142	FUEL.				
Spare rib,	pound	.091	.147	.097	Coal:				
Salt,	pound	—	.108	.11	Egg,	ton	7.50	7.25	8.00
Veal:					Furnace,	ton	7.50	7.25	8.00
Chop,	pound	.191	.182	.18	Nut,	ton	7.50	7.25	8.00
Cutlet,	pound	.227	.229	.25	Stove,	ton	7.50	7.25	8.00
Forequarter, . . .	pound	.108	.126	.139	Wood:				
Hindquarter, . . .	pound	.143	.159	.154	Hard,	cord	9.00	8.00	8.00
					Soft,	cord	7.333	7.00	7.00

Lawrence.

GROCERIES.				GROCERIES — Con.			
Flour:				Coffee:			
Bread,	bag	—	\$0.886	Blend,	pound	—	\$0.236
Pastry,	barrel	\$6.00	7.202	Java,	pound	\$0.35	.325
Buckwheat,	pound	—	.037	Mocha-Java, . . .	pound	—	.354
Entire wheat, . . .	bag	—	.821	Tea:			
Graham,	pound	.048	.044	Black,	pound	.535	.426
Rye,	pound	.044	.04	Green,	pound	.533	.419
Meal:				Mixed,	pound	.534	.515
Corn,	pound	.031	.025	Sugar:			
Oat,	pound	.04	.044	Cut loaf,	pound	.07	.085
Rye,	pound	.031	.037	Granulated, . . .	pound	.055	.066
				Powdered,	pound	.068	.084
				Yellow,	pound	.052	.06

Lawrence—Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES—Con.				PROVISIONS—Con.					
Molasses:					Veal:				
Cooking, . . . gallon		\$0.40	\$0.293	\$0.396	Chop,	pound	\$0.18	\$0.157	\$0.216
New Orleans, . . . gallon		.612	.60	.577	Cutlet,	pound	.215	.12	.25
Porto Rico, . . . gallon		.493	.467	.49	Forequarter, . . .	pound	.10	.108	.106
Syrup, gallon		.50	.469	.565	Hindquarter, . . .	pound	.12	.127	.16
Vinegar:					Leg,	pound	.14	.14	.143
Cider, gallon		.326	.221	.198	Loin,	pound	.15	.128	.107
White wine, . . . gallon		.16	.183	.181	Poultry:				
Butter:					Chicken,	pound	.23	.197	.217
Cooking, pound		.23	-	.242	Fowl,	pound	.18	.173	.183
Creamery, pound		.294	.311	.251	Turkey,	pound	.24	.25	.265
Dairy, pound		.314	.25	.278	Bacon:				
Cheese:					Side,	pound	.18	.14	.151
New York, pound		.165	.158	.172	Sliced,	pound	.195	.152	.174
Sage, pound		.17	.16	.20	Ham:				
Eggs:					Sliced,	pound	.21	.18	.20
Near by, dozen		.262	.255	.242	Whole,	pound	.178	.122	.139
Western, dozen		.206	.199	.199	Sausages:				
Beans:					Bologna,	pound	.094	.104	.09
Pea, quart		.107	.079	.077	Frankfurters, . . .	pound	.10	.101	.091
Red kidney, . . . quart		.12	.116	.119	Pork,	pound	.12	.105	.093
Yellow eye, . . . quart		.118	.109	.109	Shoulder:				
Pease:					Corned,	pound	.09	.08	.102
Dried, quart		.082	.078	.072	Smoked,	pound	.096	.085	.10
Split, quart		.088	.079	.089	Liver,	pound	.073	.066	.074
Rice:					Tripe,	pound	.09	.071	.051
Good, pound		.082	.07	.089	Lard:				
Head, pound		.097	.10	.081	Best leaf,	pound	.14	.106	.12
Tapioca:					Pure,	pound	.12	.10	.098
Flake, pound		.065	.058	.06	FISH.				
Pearl, pound		.082	.061	.06	Cod:				
Sago, pound		.085	.075	.079	Fresh,	pound	.133	.077	.073
Bread soda, . . . pound		.061	.064	.068	Salt,	pound	.13	.113	.098
Starch, pound		.089	.07	.059	Finnan haddie, . .	pound	-	.091	.10
Soap, laundry . . . cake		.046	.048	.049	Halibut:				
Kerosene oil, . . . gallon		.155	.133	.13	Fresh,	pound	.178	.189	.187
Pickles:					Smoked,	pound	.19	.178	.223
Cucumber, quart		.126	.093	.112	Mackerel, fresh . .	apiece	-	.284	.25
Mixed, quart		.14	.112	.122	Salmon, smoked . .	pound	.244	.217	.28
PROVISIONS.				VEGETABLES.					
Beef, corned:					Cabbage,	pound	.07	.02	.043
Brisket, pound		.125	.08	.10	Onions,	quart	.07	.065	.05
Flank, pound		.064	.066	.057	Potatoes, white . .	peck	.33	.15	.253
Rib (thick end), . .	pound	.12	.08	.104	Turnips, yellow . .	pound	.03	.019	.022
Shoulder,	pound	-	.098	.111	FRUIT.				
Beef, roast:					Apples:				
Rib, pound		.15	.125	.153	Dried,	pound	.125	.106	.146
Rib roll,	pound	.14	.133	.14	Fresh,	peck	.463	.214	.64
Rump (back), . . .	pound	.16	.21	.25	Apricots (dried), . .	pound	.122	.141	.141
Rump (face), . . .	pound	.16	.20	.20	Bananas,	dozen	.203	.20	.151
Shoulder,	pound	-	.123	.116	Citron,	pound	-	.184	.156
Sirloin,	pound	.19	.22	.19	Currants,	pound	-	.099	.10
Vein, pound		.183	.165	.163	Lemons,	dozen	.194	.178	.207
Beefsteak:					Oranges,	dozen	.258	.212	.231
Hamburger,	pound	.156	.117	.106	Peaches (dried), . .	pound	-	.127	.126
Round,	pound	.18	.15	.157	Prunes,	pound	.098	.091	.099
Rump,	pound	.234	.228	.281	Raisins,	pound	-	.096	.091
Sirloin,	pound	.256	.233	.283	Raisins, seedless . .	pound	-	.104	.118
Beef, dried	pound	.237	-	.296	Raisins, sultana . .	pound	-	.126	.149
Beef, soup (shin bone), . .	pound				FUEL.				
Lamb:					Coal:				
Chop,	pound	.21	.166	.206	Egg,	ton	7.25	7.50	7.75
Forequarter, . . .	pound	.10	.103	.104	Furnace,	ton	7.25	7.275	7.50
Hindquarter, . . .	pound	.15	.146	.16	Nut,	ton	7.25	7.50	7.75
Leg,	pound	.16	.153	.146	Stove,	ton	7.25	7.50	7.75
Loin,	pound	.156	.156	.132	Wood:				
Pork:					Hard,	cord	9.00	8.50	7.466
Chop,	pound	.132	.13	.13	Soft,	cord	8.00	7.08	6.833
Roast,	pound	.129	.126	.124					
Spare rib,	pound	.12	.10	.09					
Salt,	pound	-	.101	.11					

Lowell.

GROCERIES.					GROCERIES—Con.				
Flour:					Flour—Con.				
Bread, . . . bag			\$0.909	\$0.735	Buckwheat, . . . pound		\$0.03	\$0.04	\$0.043
Barrel		\$6.403	7.39	5.768	Entire wheat, . . . pound		.034	.045	.05
Pastry, . . . pound		.04	.035	.032	Graham, . . . pound		.03	.04	.036
Bag		—	.822	.623	Rye, . . . pound		.03	.038	.035

Lowell — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES — CON.				PROVISIONS — CON.					
Meal:					Pork — Con.				
Corn,	pound	\$0.03	\$0.025	\$0.026	Spare rib,	pound	\$0.088	\$0.089	\$0.08
Oat,	pound	.046	.036	.038	Salt,	pound	-	.112	.106
Rye,	pound	.03	.03	.035	Veal:				
Coffee:					Chop,	pound	.176	.172	.18
Blend,	pound	.25	.245	.329	Cutlet,	pound	.275	.232	.25
Java,	pound	.325	.266	.30	Forequarter, . . .	pound	.093	.09	.083
Mocha-Java, . . .	pound	-	.342	.283	Hindquarter, . . .	pound	.123	.128	.11
Tea:					Leg,	pound	.139	.15	.12
Black,	pound	.535	.558	.512	Loin,	pound	.123	.129	.10
Green,	pound	.533	.542	.512	Poultry:				
Mixed,	pound	.535	.406	.405	Chicken,	pound	.215	.241	.22
Sugar:					Fowl,	pound	.18	.186	.18
Cut loaf,	pound	.076	.083	.073	Turkey,	pound	.247	.28	.25
Granulated, . . .	pound	.05	.065	.05	Bacon:				
Powdered,	pound	.08	.086	.077	Side,	pound	.136	.126	.138
Molasses:					Sliced,	pound	.143	.164	.159
New Orleans, . .	gallon	.529	.60	.457	Ham:				
Porto Rico, . . .	gallon	.58	.471	.46	Sliced,	pound	.206	.196	.20
Syrup,	gallon	.544	.50	.50	Whole,	pound	.133	.13	.14
Vinegar:					Sausages:				
Cider,	gallon	.20	.20	.20	Bologna,	pound	.10	.102	.10
White wine, . . .	gallon	.192	.20	.20	Frankfurters, . . .	pound	.122	.113	.10
Butter:					Pork,	pound	.126	.111	.115
Cooking,	pound	.207	.20	.26	Shoulder:				
Creamery,	pound	.299	.321	.317	Corned,	pound	.10	.104	.098
Dairy,	pound	.265	.301	.289	Smoked,	pound	.10	.082	.101
Eggs:					Liver,	pound	.08	.073	.073
Near by,	dozen	.25	.25	.251	Tripe,	pound	.091	.077	.08
Western,	dozen	.20	.21	.193	Lard:				
Beans:					Best leaf,	pound	-	.126	.12
Pea,	quart	.089	.083	.085	Pure,	pound	.10	.11	.104
Red kidney, . . .	quart	.116	.12	.12					
Yellow eye, . . .	quart	.116	.115	.10	FISH.				
Pease:					Cod:				
Dried,	quart	.086	.087	.075	Fresh,	pound	.073	.10	.092
Split,	quart	.097	.10	.076	Salt,	pound	.10	.108	.106
Rice (good), . . .	pound	.067	.065	.083	Finnan haddie, . .	pound	-	.10	.10
Tapioca (pearl), .	pound	.05	.057	.06	Halibut:				
Sago,	pound	.074	.053	.067	Fresh,	pound	.156	.207	.223
Bread soda, . . .	pound	.05	.063	.06	Smoked,	pound	.18	.223	.219
Saleratus,	pound	.078	.08	.06	Mackerel (salt), .	apiece	.115	-	.184
Starch,	pound	.046	.059	.054	Salmon, smoked . .	pound	.208	.218	.272
Soap, laundry . .	cake	.05	.05	.05					
Kerosene oil, . .	gallon	.137	.138	.136	VEGETABLES.				
Pickles:					Cabbage,	pound	.06	.02	.052
Cucumber,	quart	.11	.105	.10	Onions,	quart	.076	.057	.047
Mixed,	quart	.12	.112	.123	Potatoes, white . .	peck	.375	.165	.252
PROVISIONS.				TURNIPS:					
Beef, corned:					White,	pound	.03	.03	.02
Brisket,	pound	.105	.083	.096	Yellow,	pound	.028	.02	.021
Flank,	pound	.056	.063	.057	FRUIT.				
Rib (thick end), .	pound	.082	.095	.096	Apples (dried), . .	pound	-	.097	.151
Shoulder,	pound	-	.08	.097	Apricots (dried), .	pound	.159	.143	.148
Beef, roast:					Bananas,	dozen	.179	.20	.213
Rib,	pound	.138	.15	.147	Citron,	pound	-	.187	.188
Rib roll,	pound	.102	.08	.12	Currants,	pound	-	.10	.10
Rump (face), . . .	pound	.126	-	.168	Lemons,	dozen	.161	.20	.20
Shoulder,	pound	-	.125	.106	Oranges,	dozen	.232	.244	.27
Sirloin,	pound	.172	.188	.202	Peaches (dried), .	pound	-	.13	.146
Vein,	pound	-	.172	.151	Prunes,	pound	.077	.086	.095
Beefsteak:					Raisins,	pound	-	.095	.102
Chuck,	pound	.092	-	.106	Raisins, seedless .	pound	-	.101	.124
Hamburger,	pound	.098	.109	.125	Raisins, sultana . .	pound	-	.15	.15
Round,	pound	.165	.158	.16	FUEL.				
Rump,	pound	.258	.25	.266	Coal:				
Sirloin,	pound	.216	.225	.25	Egg,	ton	7.00	7.50	8.00
Beef, soup (shin bone),	pound	.05	.03	.042	Furnace,	ton	7.00	7.50	8.00
Lamb:					Nut,	ton	7.00	7.50	8.00
Chop,	pound	.157	.185	.20	Stove,	ton	7.00	7.50	8.00
Forequarter, . . .	pound	.091	.094	.10	Wood:				
Hindquarter, . . .	pound	.126	.109	.13	Hard,	cord	9.00	7.166	7.20
Leg,	pound	.146	.138	.15	Soft,	cord	6.00	5.692	4.565
Loin,	pound	.134	.127	.128					
Pork:									
Chop,	pound	.133	.131	.149					
Roast,	pound	.125	.114	.137					

Lynn.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES.				PROVISIONS — Con.					
Flour:					Beefsteak:				
Bread,	bag	—	\$0.972	\$0.693	Chuck,	pound	\$0.133	\$0.122	\$0.131
	barrel	\$5.75	6.894	5.638	Hamburger,	pound	.106	.092	.109
Pastry,	pound	—	.042	.03	Round,	pound	.194	.14	.159
	bag	—	.90	.603	Rump,	pound	.273	.28	.275
Buckwheat,	pound	.038	.05	.042	Sirloin,	pound	.197	.246	.23
Entire wheat,	pound	.036	.045	.044	Beef, dried	pound	.298	.283	.30
Graham,	pound	.032	.026	.03	Beef, soup (shin				
Rye,	pound	.035	.03	.03	bone),	pound	.043	.04	.048
Meal:					Lamb:				
Corn,	pound	.023	.025	.026	Chop,	pound	.151	.159	.178
Oat,	pound	.036	.036	.033	Forequarter,	pound	.089	.098	.10
Rye,	pound	.033	.03	.033	Hindquarter,	pound	.136	.129	.139
Coffee:					Leg,	pound	.149	.154	.16
Blend,	pound	—	.212	.191	Loin,	pound	.125	.133	.135
Java,	pound	—	.28	.279	Pork:				
Mocha-Java,	pound	.245	.30	.306	Chop,	pound	.128	.11	.144
Tea:					Roast,	pound	.123	.10	.132
Black,	pound	.50	.533	.515	Spare rib,	pound	.105	.098	.084
Green,	pound	.453	.516	.512	Salt,	pound	—	.088	.101
Mixed,	pound	.468	.518	.524	Veal:				
Sugar:					Chop,	pound	.174	.173	.196
Cut loaf,	pound	.061	.077	.073	Cutlet,	pound	.246	.297	.271
Granulated,	pound	.051	.065	.05	Forequarter,	pound	.089	.094	.099
Powdered,	pound	.064	.076	.066	Hindquarter,	pound	.123	.107	.129
Yellow,	pound	.045	.06	.049	Leg,	pound	.135	.153	.158
Molasses:					Loin,	pound	.119	.126	.132
Cooking,	gallon	.301	.362	.325	Poultry:				
New Orleans,	gallon	.456	.513	.576	Chicken,	pound	.20	.185	.201
Porto Rico,	gallon	.409	.489	.448	Fowl,	pound	.168	.161	.156
Syrup,	gallon	.431	.512	.448	Bacon:				
Vinegar:					Side,	pound	.144	.113	.15
Cider,	gallon	.193	.202	.214	Sliced,	pound	.164	.128	.159
White wine,	gallon	.245	.22	.215	Ham:				
Butter:					Sliced,	pound	.204	.184	.214
Cooking,	pound	.208	.258	.22	Whole,	pound	.142	.126	.154
Creamery,	pound	.247	.30	.273	Sausages:				
Cheese:					Bologna,	pound	.10	.10	.10
New York,	pound	.156	.16	.184	Frankfurters,	pound	.098	.092	.116
Sage,	pound	—	.177	.183	Pork,	pound	.108	.093	.104
Eggs:					Shoulder:				
Eastern,	dozen	.204	.22	.214	Corned,	pound	.102	.08	.104
Near by,	dozen	.26	.25	.254	Smoked,	pound	.10	.08	.102
Western,	dozen	.183	.19	.198	Liver,	pound	.089	.074	.075
Beans:					Tripe,	pound	.067	.055	.057
Medium,	quart	.072	.08	.08	Lard:				
Pea,	quart	.089	.076	.079	Best leaf,	pound	.123	.12	.127
Red kidney,	quart	.116	.118	.115	Pure,	pound	.102	.089	.103
Yellow eye,	quart	.11	.10	.088	Cottolene,	pound	.12	.10	.12
Pease:					FISH.				
Dried,	quart	.077	.075	.073	Cod:				
Split,	quart	.084	.08	.087	Fresh,	pound	.076	.065	.062
Rice:					Salt,	pound	.10	.082	.091
Good,	pound	.057	.064	.066	Finnan haddie,	pound	—	.083	.09
Head,	pound	.077	.078	.092	Halibut:				
Tapioca:					Fresh,	pound	.182	.18	.136
Flake,	pound	.051	.053	.056	Smoked,	pound	.19	.20	.19
Pearl,	pound	.05	.044	.061	Mackerel:				
Sago,	pound	.078	.065	.08	Fresh,	apiece	.216	—	.315
Bread soda,	pound	.048	.074	.053	Salt,	apiece	.156	.138	.157
Saleratus,	pound	.048	.066	.053	Salmon, smoked	pound	.238	.279	.26
Starch,	pound	.055	.056	.047	VEGETABLES.				
Soap, laundry	cake	.049	.043	.047	Cabbage,	pound	.044	.024	.039
Kerosene oil,	gallon	.15	.15	.133	Onions,	quart	.065	.06	.038
Pickles:					Potatoes:				
Cucumber,	quart	.15	.118	.129	Sweet,	pound	.042	.063	.036
Mixed,	quart	—	.15	.155	White,	peck	.302	.142	.199
PROVISIONS.				TURNIPS.					
Beef, corned:					White,	pound	.036	—	.02
Brisket,	pound	.113	.11	.115	Yellow,	pound	.021	.025	.016
Flank,	pound	.052	.048	.051	FRUIT.				
Rib (thick end),	pound	.104	.091	.102	Apples (dried),	pound	.098	.10	.127
Beef, roast:					Apricots (dried),	pound	.12	.132	.151
Rib,	pound	.14	.132	.133	Citron,	pound	—	.163	.188
Rib roll,	pound	.133	.137	.125	Cranberries,	quart	.095	.10	.25
Rump (back),	pound	.151	.169	.151					
Rump (face),	pound	.159	.146	.134					
Shoulder,	pound	—	.093	.125					
Sirloin,	pound	.184	.21	.182					
Veal,	pound	.162	.15	.11					

Lynn — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
FRUIT—Con.					FUEL.				
Currants, . . .	pound	-	\$0.10	\$0.10	Coal :				
Lemons, . . .	dozen	\$0.134	.156	.182	Egg, . . .	ton	\$6.75	\$7.25	\$7.00
Oranges, . . .	dozen	.24	.252	.263	Furnace, . . .	ton	6.50	7.00	6.75
Peaches (dried), . .	pound	-	.127	.145	Nut, . . .	ton	6.75	7.25	7.00
Prunes, . . .	pound	.076	.091	.103	Stove, . . .	ton	6.75	7.25	7.00
Raisins, . . .	pound	-	.081	.097	Wood :				
Raisins, seedless . .	pound	-	.12	.109	Hard, . . .	cord	11.142	12.00	9.777
Raisins, sultana . .	pound	-	.139	.128	Soft, . . .	cord	9.157	10.00	8.00

New Bedford.

GROCERIES.					PROVISIONS — Con.				
Flour :					Beef, corned — Con.				
Bread, . . .	bag	-	\$0.91	\$0.799	Rib (thick end), . .	pound	\$0.12	\$0.109	\$0.10
Pastry, . . .	pound	\$6.75	.74	.6.021	Shoulder, . . .	pound	-	.07	.088
Buckwheat, . . .	bag	-	.87	.626	Beef, roast :				
Entire wheat, . . .	pound	.05	.039	.042	Rib, . . .	pound	.148	.132	.168
Graham, . . .	pound	.05	.04	.041	Rib roll, . . .	pound	.13	-	.114
Rye, . . .	pound	.04	.04	.039	Rump (back), . . .	pound	.237	-	.15
Meal :					Rump (face), . . .	pound	.151	.12	.16
Corn, . . .	pound	.04	.036	.039	Shoulder, . . .	pound	-	.075	.10
Oat, . . .	pound	.05	.036	.05	Sirloin, . . .	pound	.234	.187	.184
Rye, . . .	pound	.04	.031	.04	Vein, . . .	pound	.163	.20	.134
Coffee :					Beefsteak :				
Blend, . . .	pound	-	.243	.35	Chuck, . . .	pound	.062	-	.12
Java, . . .	pound	.325	.32	.343	Hamburger, . . .	pound	.151	.109	.129
Mocha-Java, . . .	pound	-	.333	.26	Round, . . .	pound	.176	.141	.19
Tea :					Round, . . .	pound	.219	.174	.231
Black, . . .	pound	.517	.506	.383	Sirloin, . . .	pound	.238	.187	.242
Green, . . .	pound	.519	.379	.339	Beef, dried (shin	pound	.265	.275	.287
Mixed, . . .	pound	.50	.381	.336	bone), . . .	pound	.032	.043	.045
Sugar :					Lamb :				
Cut loaf, . . .	pound	.078	.08	.08	Chop, . . .	pound	.175	.183	.232
Granulated, . . .	pound	.061	.07	.053	Forequarter, . . .	pound	.116	.089	.123
Powdered, . . .	pound	.078	.08	.08	Hindquarter, . . .	pound	.18	.18	.14
Yellow, . . .	pound	.055	.06	.05	Leg, . . .	pound	.215	.136	.176
Molasses :					Loin, . . .	pound	.207	.18	.164
New Orleans, . . .	gallon	.584	.483	.508	Pork :				
Porto Rico, . . .	gallon	.50	.50	.50	Chop, . . .	pound	.134	.11	.136
Syrup, . . .	gallon	.65	.441	.60	Roast, . . .	pound	.132	.104	.133
Vinegar :					Spare rib, . . .	pound	.133	.075	.096
Cider, . . .	gallon	.24	.255	.243	Salt, . . .	pound	-	.105	.105
White wine, . . .	gallon	.264	.218	.233	Veal :				
Butter :					Chop, . . .	pound	.243	.145	.171
Creamery, . . .	pound	.312	.328	.301	Cutlet, . . .	pound	.243	.26	.287
Dairy, . . .	pound	.339	-	.25	Forequarter, . . .	pound	.10	.08	.093
Cheese :					Hindquarter, . . .	pound	.151	-	.12
New York, . . .	pound	.181	.164	.18	Leg, . . .	pound	.20	.12	.169
Sage, . . .	pound	.18	-	.20	Loin, . . .	pound	.242	.20	.146
Eggs :					Poultry :				
Near by, . . .	dozen	.257	.228	.219	Chicken, . . .	pound	.239	.217	.225
Western, . . .	dozen	.20	-	.204	Fowl, . . .	pound	.173	.176	.186
Beans :					Turkey, . . .	pound	.245	.28	.244
Medium, . . .	quart	.10	.087	.087	Bacon :				
Pea, . . .	quart	.108	.092	.083	Side, . . .	pound	.17	.12	.15
Red kidney, . . .	quart	.14	.12	.14	Sliced, . . .	pound	.191	.164	.182
Yellow eye, . . .	quart	.14	.102	.115	Ham :				
Pease :					Sliced, . . .	pound	.20	.186	.194
Dried, . . .	quart	.08	.074	.096	Whole, . . .	pound	.154	.122	.14
Split, . . .	quart	.055	.10	.12	Sausages :				
Rice :					Bologna, . . .	pound	.096	.101	.105
Good, . . .	pound	.08	.048	.07	Frankfurters, . . .	pound	.112	.108	.102
Head, . . .	pound	.10	.074	.10	Pork, . . .	pound	.114	.113	.121
Tapioca :					Shoulder :				
Flake, . . .	pound	.06	.065	.07	Corned, . . .	pound	.095	.09	.10
Pearl, . . .	pound	.08	.058	.08	Smoked, . . .	pound	.10	.08	.10
Sago, . . .	pound	.06	.065	.08	Liver, . . .	pound	.092	.061	.08
Saleratus, . . .	pound	.09	.074	.096	Tripe, . . .	pound	.09	.069	.09
Starch, . . .	pound	.06	.061	.058	Lard :				
Soap, laundry . . .	cake	.051	.05	.05	Best leaf, . . .	pound	.12	.126	.125
Kerosene oil, . . .	gallon	.164	.153	.148	Pure, . . .	pound	.12	.086	.112
Pickles :					Cottolene, . . .	pound	.111	-	.12
Cucumber, . . .	quart	.146	.128	.10	Fish.				
Mixed, . . .	quart	.192	.14	.15	Cod :				
PROVISIONS.					Fresh, . . .	pound	.095	.087	.10
Beef, corned :					Salt, . . .	pound	.133	.096	.08
Brisket, . . .	pound	.115	.10	.10	Finnan haddie, . .	pound	-	.115	.12
Flank, . . .	pound	.05	.05	.046	Halibut :				
					Fresh, . . .	pound	.158	.186	.197
					Smoked, . . .	pound	.20	.217	.216

New Bedford — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES				
		For the Month of April—					For the Month of April—				
		1904	1905	1906			1904	1905	1906		
FISH — Con.				FRUIT — Con.							
Mackerel, salt	apiece	\$0.15	\$0.078	\$0.15	Cranberries, . .	quart	\$0.10	\$0.089	\$0.156		
Salmon, smoked	pound	.25	.30	.297	Currants, . . .	pound	-	.10	.107		
VEGETABLES.				Lemons, . . .				dozen	.178	.217	.197
Cabbage, . . .	pound	.062	.017	.03	Oranges, . . .	dozen	.328	.275	.264		
Onions, . . .	quart	.053	.058	.056	Peaches (dried), . .	pound	-	.122	.18		
Potatoes:					Prunes, . . .	pound	.12	.085	.086		
Sweet, . . .	pound	.05	-	.041	Raisins, . . .	pound	-	.112	.12		
White, . . .	peck	.342	.196	.246	Raisins, seedless . .	pound	-	.107	.126		
Turnips:					Raisins, sultana . .	pound	-	.15	.14		
White, . . .	pound	.02	.015	.02	FUEL.						
Yellow, . . .	pound	.02	.015	.02	Coal:						
FRUIT.				Egg, . . .				ton	7.00	7.126	7.089
Apples (dried), . .	pound	.122	.088	.145	Furnace, . . .	ton	7.00	7.107	7.25		
Apricots (dried), .	pound	.154	.16	.152	Nut, . . .	ton	7.00	6.906	7.00		
Bananas, . . .	dozen	.17	.25	.173	Stove, . . .	ton	7.00	7.00	7.182		
Citron, . . .	pound	-	.178	.19	Wood:						
					Hard, . . .	cord	8.50	8.00	6.00		
					Soft, . . .	cord	7.50	7.00	5.00		

Newburyport.

GROCERIES.					GROCERIES — Con.				
Flour:					Kerosene oil, . . .	gallon	\$0.147	\$0.137	\$0.14
Bread, . . .	bag	-	\$0.902	\$0.796	Pickles:				
Barrel		\$6.25	7.375	5.867	Cucumber, . . .	quart	.134	.112	.123
Pastry, . . .	bag	-	.822	.67	Mixed, . . .	quart	.15	.15	.236
Buckwheat, . . .	pound	.049	.042	.042	PROVISIONS.				
Entire wheat, . .	pound	.041	.042	.047	Beef, corned:				
Gramam, . . .	pound	.036	.038	.04	Brisket, . . .	pound	.093	.095	.12
Rye, . . .	pound	.034	.039	.04	Flank, . . .	pound	.051	.066	.063
Meal:					Rib (thick end), . .	pound	.107	.11	.117
Corn, . . .	pound	.028	.027	.026	Beef, roast:				
Oat, . . .	pound	.042	.033	.042	Rib, . . .	pound	.148	.15	.145
Rye, . . .	pound	.03	.03	.035	Rib roll, . . .	pound	.133	-	.117
Coffee:					Rump (back), . . .	pound	.18	.238	.18
Blend, . . .	pound	-	.308	.25	Rump (face), . . .	pound	.19	.204	.18
Java, . . .	pound	-	.285	.289	Sirloin, . . .	pound	.20	.242	.205
Mocha-Java, . . .	pound	.276	.338	.292	Vein, . . .	pound	.18	.165	.17
Tea:					Beefsteak:				
Black, . . .	pound	.458	.536	.641	Chuck, . . .	pound	.125	.114	.125
Green, . . .	pound	.451	.414	.508	Hamburger, . . .	pound	.094	.125	.115
Mixed, . . .	pound	.444	.517	.625	Round, . . .	pound	.172	.169	.192
Sugar:					Rump, . . .	pound	.231	.25	.263
Cut loaf, . . .	pound	.07	.08	.08	Sirloin, . . .	pound	.227	.253	.262
Granulated, . . .	pound	.05	.064	.05	Beef, soup (shin				
Powdered, . . .	pound	.07	.08	.08	bone), . . .	pound	.042	.047	.04
Yellow, . . .	pound	.05	.064	.05	Lamb:				
Molasses:					Chop, . . .	pound	.162	.167	.173
Cooking, . . .	gallon	.40	.358	.38	Forequarter, . . .	pound	.087	.104	.104
New Orleans, . .	gallon	.50	.525	.516	Hindquarter, . . .	pound	.148	.134	.158
Porto Rico, . . .	gallon	.50	.468	.472	Leg, . . .	pound	.172	.154	.178
Vinegar:					Loin, . . .	pound	.17	.143	.153
Cider, . . .	gallon	.368	.22	.214	Pork:				
White wine, . . .	gallon	-	.30	.30	Chop, . . .	pound	.135	.122	.14
Butter (creamery),	pound	.262	.307	.265	Roast, . . .	pound	.125	.116	.138
Cheese:					Spare rib, . . .	pound	.091	.097	.126
New York, . . .	pound	.154	.148	.17	Salt, . . .	pound	-	.089	.10
Sage, . . .	pound	-	.162	.18	Veal:				
Eggs:					Chop, . . .	pound	.182	.16	.168
Near by, . . .	dozen	.242	.233	.238	Cutlet, . . .	pound	.21	.25	.25
Western, . . .	dozen	.218	.177	.18	Forequarter, . . .	pound	.105	.092	.106
Beans:					Hindquarter, . . .	pound	.156	.144	.143
Medium, . . .	quart	.09	.074	.07	Leg, . . .	pound	.158	.144	.155
Pea, . . .	quart	.088	.09	.09	Loin, . . .	pound	.156	.137	.137
Red kidney, . . .	quart	.116	.114	.11	Poultry:				
Yellow eye, . . .	quart	.105	.102	.093	Chicken, . . .	pound	.22	.237	.207
Pease:					Fowl, . . .	pound	.185	.182	.176
Dried, . . .	quart	.07	.072	.071	Bacon:				
Split, . . .	quart	.082	.09	.085	Slice, . . .	pound	.147	.134	.153
Rice:					Sliced, . . .	pound	.16	.154	.158
Good, . . .	pound	.07	.066	.07	Ham:				
Head, . . .	pound	.087	.096	.092	Sliced, . . .	pound	.20	.177	.193
Tapioca, pearl . .	pound	.062	.068	.08	Whole, . . .	pound	.134	.123	.141
Sago, . . .	pound	.08	.08	.08	Sausages:				
Bread soda, . . .	pound	.06	.07	.086	Bologna, . . .	pound	.10	.10	.10
Saleratus, . . .	pound	.061	.04	.086	Frankfurters, . . .	pound	.122	.111	.119
Starch, . . .	pound	.071	.072	.075	Pork, . . .	pound	.12	.118	.123
Soap, laundry	cake	.05	.05	.05					

Newburyport — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April —					For the Month of April —		
		1904	1905	1906			1904	1905	1906
PROVISIONS — CON.					VEGETABLES — CON.				
Shoulder:					Turnips:				
Corned,	. . . pound	\$0.092	\$0.082	\$0.098	White,	. . . pound	\$0.023	\$0.02	\$0.03
Smoked,	. . . pound	.098	.083	.097	Yellow,	. . . pound	.03	.02	.027
Liver,	. . . pound	.092	.09	.08					
Tripe,	. . . pound	.05	.05	.077					
Lard:									
Best leaf,	. . . pound	.092	.122	.123					
Pure,	. . . pound	.093	.10	.10					
FISH.									
Cod:									
Fresh,	. . . pound	.071	.098	.093	Apples (fresh),	. . . peck	.285	.236	.383
Salt,	. . . pound	—	.105	.137	Apricots (dried),	. . . pound	.126	.132	.136
Finnan baddie,	. . . pound	—	.102	.113	Citron,	. . . pound	—	.172	.20
Halibut:					Currants,	. . . pound	—	.094	.104
Fresh,	. . . pound	.178	.197	.193	Lemons,	. . . dozen	.171	.206	.20
Smoked,	. . . pound	.191	.219	.185	Oranges,	. . . dozen	.221	.288	.25
Mackerel:					Peaches (dried),	. . . pound	—	.146	.14
Fresh,	. . . apiece	.20	—	.227	Prunes,	. . . pound	.112	.074	.087
Salt,	. . . apiece	.146	.22	.188	Raisins,	. . . pound	—	.088	.113
Salmon, smoked	. . . pound	.125	.164	.233	Raisins, sultana	. . . pound	—	.155	.16
VEGETABLES.					FUEL.				
Cabbage,	. . . pound	.05	.023	.03	Coal:				
Onions,	. . . quart	.056	.05	.05	Egg,	. . . ton	6.75	7.00	7.25
Potatoes:					Furnace,	. . . ton	6.75	7.00	7.25
Sweet,	. . . pound	.054	.06	.048	Nut,	. . . ton	6.75	7.00	7.25
White,	. . . peck	.35	.174	.242	Stove,	. . . ton	6.75	7.00	7.25
					Wood:				
					Hard,	. . . cord	9.30	9.277	7.00
					Soft,	. . . cord	7.76	7.00	5.714

Salem.

GROCERIES.					GROCERIES — CON.				
Flour:					Rice:				
Bread, . . . bag		—	\$0.89	\$0.755	Good, . . . pound		\$0.057	\$0.064	\$0.069
Barrel		\$6.464	7.209	5.764	Head, . . . pound		.08	.084	.084
Pastry, . . . bag		—	.834	.62	Tapioea:				
Buckwheat, . . . pound		.036	.034	.04	Flake, . . . pound		.054	.05	.07
Entire wheat, . . pound		.039	.04	.036	Pearl, . . . pound		.05	.045	.07
Graham, . . . pound		.031	.034	.03	Sago, . . . pound		.073	.05	.075
Rye, . . . pound		.034	.034	.032	Bread soda, . . . pound		.054	.04	.038
Meal:					Saleratus, . . . pound		.084	.08	.064
Coru, . . . pound		.03	.029	.025	Starch, . . . pound		.052	.058	.057
Oat, . . . pound		.038	.034	.036	Soap, laundry . . . cake		.058	.049	.05
Rye, . . . pound		.032	.034	.034	Pickles:				
Coffee:					Cucumber, . . . quart		.165	.181	.188
Blend, . . . pound		—	.23	.235	Mixed, . . . quart		.20	.194	.195
Java, . . . pound		.314	.30	.30	PROVISIONS.				
Mocha-Java, . . . pound		.20	.275	.253	Beef, corned:				
Tea:					Brisket, . . . pound		.121	.12	.12
Black, . . . pound		.425	.493	.487	Flank, . . . pound		.055	.06	.054
Green, . . . pound		.436	.503	.459	Rib (thick end), . . pound		.113	.093	.10
Mixed, . . . pound		.421	.50	.524	Beef, roast:				
Sugar:					Rib, . . . pound		.171	.155	.143
Cut loaf, . . . pound		.061	.075	.064	Rib roll, . . . pound		.14	.116	.126
Granulated, . . . pound		.05	.065	.05	Rump (back), . . . pound		.211	.215	.142
Powdered, . . . pound		.062	—	.061	Rump (face), . . . pound		.186	.19	.157
Yellow, . . . pound		.045	.056	.05	Shoulder, . . . pound		—	.108	.12
Molasses:					Sirloin, . . . pound		.206	.20	.213
Cooking, . . . gallon		.399	.335	.381	Velu, . . . pound		.206	.17	.157
New Orleans, . . . gallon		.542	.58	.514	Beefsteak:				
Syrup, . . . gallon		.469	.455	.425	Chuck, . . . pound		.163	.139	.125
Vinegar:					Hamburger, . . . pound		.14	.12	.097
Cider, . . . gallon		.262	.237	.24	Round, . . . pound		.217	.176	.183
White wine, . . . gallon		.216	.23	.20	Rump, . . . pound		.263	.28	.259
Butter (creamery), . pound		.25	.301	.218	Sirloin, . . . pound		.262	.267	.257
Cheese:					Beef, dried . . . pound		.284	—	.30
New York, . . . pound		.184	.17	.174	Beef, soup (shin bone), . . . pound		.044	.054	.034
Sage, . . . pound		—	.18	.176	Lamb:				
Eggs:					Chop, . . . pound		.221	.25	.191
Eastern, . . . dozen		.22	.25	.23	Forequarter, . . . pound		.091	.10	.096
Near by, . . . dozen		.254	.289	.27	Hindquarter, . . . pound		.132	.122	.139
Western, . . . dozen		.206	.206	.202	Leg, . . . pound		.166	.155	.156
Beans:					Loin, . . . pound		.162	.122	.14
Medium, . . . quart		—	.08	.066	Pork:				
Pea, . . . quart		.099	.091	.085	Chop, . . . pound		.142	.134	.148
Red kidney, . . . quart		.13	.12	.12	Roast, . . . pound		.134	.116	.127
Yellow eye, . . . quart		.121	.10	.082	Spare rib, . . . pound		.134	.094	.10
Pease:					Salt, . . . pound		—	.09	.10
Dried, . . . quart		.08	.066	.062					
Split, . . . quart		.09	.08	.08					

Salem — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
PROVISIONS — Con.					FISH — Con.				
Veal:					Mackerel:				
Chop,	pound	\$0.213	\$0.20	\$0.151	Fresh,	apiece	\$0.19	-	\$0.40
Cutlet,	pound	.276	.265	.216	Salt,	apiece	.168	\$0.173	.10
Forequarter,	pound	.097	.086	.08	Salmon, smoked	pound	.267	.333	.28
Hindquarter,	pound	.17	.132	.122	VEGETABLES.				
Leg,	pound	.178	.166	.144	Cabbage,	pound	.05	.028	.038
Loin,	pound	.165	.141	.122	Onions,	quart	.078	.056	.05
Poultry:					Potatoes, white	peck	.392	.155	.225
Chicken,	pound	.224	.20	.213	Turnips:				
Fowl,	pound	.176	.18	.187	White,	pound	.042	-	.02
Turkey,	pound	.25	.25	.229	Yellow,	pound	.033	.02	.027
Bacon:					FRUIT.				
Side,	pound	.158	.137	.144	Apples (dried),	pound	.138	.125	.155
Sliced,	pound	.175	.15	.166	Apricots (dried),	pound	.146	.169	.15
Ham:					Bananas,	dozen	.199	.20	.20
Sliced,	pound	.215	.216	.218	Citron,	pound	-	.169	.185
Whole,	pound	.14	.122	.14	Crabberries,	quart	.10	.109	.25
Sausages:					Currants,	pound	-	.094	.097
Bologna,	pound	.10	.104	.10	Lemons,	dozen	.184	.20	.22
Frankfurters,	pound	.139	.121	.126	Oranges,	dozen	.249	.284	.276
Pork,	pound	.133	.126	.11	Peaches (dried),	pound	-	.151	.159
Shoulder:					Prunes,	pound	.098	.063	.089
Corned,	pound	.10	.085	.10	Raisins,	pound	-	.094	.105
Smoked,	pound	.10	.08	.10	Raisins, seedless	pound	-	.12	.12
Liver,	pound	.10	.09	.089	Raisins, sultana	pound	-	.15	.141
Tripe,	pound	.115	.10	.069	FUEL.				
Lard (pure),	pound	.111	.097	.106	Coal:				
FISH.					Egg,	ton	6.75	6.75	6.75
Cod:					Furnace,	ton	6.666	6.526	6.50
Fresh,	pound	.096	.08	.08	Nut,	ton	6.75	6.75	6.75
Salt,	pound	.097	.10	.102	Stove,	ton	6.75	6.75	6.75
Finnan haddie,	pound	-	.116	.104	Wood:				
Halibut:					Hard,	cord	11.00	12.125	8.25
Fresh,	pound	.164	.225	.142	Soft,	cord	9.777	10.333	8.00
Smoked,	pound	.19	.201	.199					

Springfield.

GROCERIES.					GROCERIES — Con.				
Flour:					Beans:				
Bread,	bag	-	\$0.942	\$0.77	Pea,	quart	\$0.09	\$0.081	\$0.084
Pastry,	barrel	\$6.50	7.327	5.833	Red kidney,	quart	.12	.121	.123
Pastry,	pound	.04	.041	.033	Yellow eye,	quart	.12	.123	.104
Buckwheat,	bag	-	.868	.657	Pease:				
Entire wheat,	pound	.032	.046	.032	Dried,	quart	.08	.072	.077
Graham,	pound	.04	.05	.041	Split,	quart	.10	.097	.097
Rye,	pound	.038	.046	.039	Rice:				
Rye,	pound	.031	.04	.036	Good,	pound	.073	.072	.087
Meal:					Head,	pound	.10	.055	.10
Corn,	pound	.03	.028	.026	Tapioca:				
Oat,	pound	.045	.036	.04	Flake,	pound	-	-	.088
Rye,	pound	.038	.031	.025	Pearl,	pound	.065	.056	.085
Coffee:					Sago,	pound	.08	.08	.10
Blend,	pound	-	.308	.191	Bread soda,	pound	.053	.08	.057
Java,	pound	.313	.302	.314	Starch,	pound	.051	.05	.043
Mocha-Java,	pound	.334	.278	.324	Soap, laundry	cake	.05	.045	.05
Tea:					Kerosene oil,	gallon	.12	.111	.10
Black,	pound	.477	.528	.508	Pickles:				
Green,	pound	.501	.475	.48	Cucumber,	quart	.104	.094	.102
Mixed,	pound	.505	.297	.52	Mixed,	quart	.122	.155	.115
Sugar:					PROVISIONS.				
Cut loaf,	pound	.065	.084	.084	Beef, corned:				
Granulated,	pound	.051	.067	.051	Brisket,	pound	.06	.051	.063
Powdered,	pound	.064	.089	.081	Flank,	pound	.07	.075	.065
Yellow,	pound	.045	.06	.045	Rib (thick end),	pound	.138	.093	.116
Molasses (Porto Rico),	gallon	.476	.455	.471	Beef, roast:				
Vinegar:					Rib,	pound	.196	.194	.207
Cider,	gallon	.194	.214	.207	Rib roll,	pound	-	.142	.10
White wine,	gallon	.20	.245	.25	Rump (back),	pound	-	.152	.156
Butter (creamery),	pound	.303	.331	.275	Shoulder,	pound	-	.118	.125
Cheese (New York),	pound	.15	.16	.16	Sirloin,	pound	.22	.242	.202
Eggs:					Beefsteak:				
Near by,	dozen	.25	.257	.252	Chuck,	pound	.12	.118	.12
Western,	dozen	.218	.22	.203	Hamburger,	pound	.111	.109	.102
					Round,	pound	.178	.16	.15

Springfield — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
PROVISIONS—CON.				FISH—CON.					
Beefsteak—Con.					Finnan haddie,	pound	-	\$0.078	\$0.104
Rump,	pound	\$0.211	\$0.197	\$0.228	Halibut:				
Sirloin,	pound	.263	.228	.238	Fresh,	pound	\$0.15	.22	.191
Beef, dried	pound	.183	.291	.258	Smoked,	pound	.175	.217	.20
Beef, soup (shin bone),	pound	.052	.05	.053	Mackerel:				
Lamb:					Fresh,	apiece	.22	.19	.25
Chop,	pound	.166	.25	.233	Salt,	apiece	.107	.185	.145
Forequarter,	pound	.08	.121	.106	Salmon, smoked	pound	.20	.25	.25
Leg,	pound	.145	.186	.155					
Pork:					VEGETABLES.				
Chop,	pound	.141	.13	.155	Cabbage,	pound	.06	.02	.049
Roast,	pound	.14	.137	.143	Onions,	quart	.083	.051	.049
Spare rib,	pound	.102	.14	.099	Potatoes:				
Salt,	pound	-	.121	.108	Sweet,	pound	.06	.05	.06
Veal:					White,	peck	.321	.179	.258
Chop,	pound	.20	.221	.218	Turnips:				
Cutlet,	pound	.247	.28	.26	White,	pound	.025	.026	.028
Forequarter,	pound	.121	.13	.12	Yellow,	pound	.025	.02	.02
Loin,	pound	.18	.204	.191					
Poultry:					FRUIT.				
Chicken,	pound	.218	.228	.205	Apples (dried),	pound	.113	.088	.143
Fowl,	pound	.18	.206	.184	Apricots (dried),	pound	.148	.145	.164
Turkey,	pound	.25	.28	.246	Bananas,	dozen	.132	.15	.203
Bacon:					Citron,	pound	-	.243	.236
Side,	pound	.141	.133	.153	Currants,	pound	-	.096	.115
Sliced,	pound	.177	.178	.189	Lemons,	dozen	.199	.155	.224
Ham:					Oranges,	dozen	.249	.283	.275
Sliced,	pound	.20	.21	.245	Peaches (dried),	pound	-	.126	.169
Whole,	pound	.143	.134	.156	Prunes,	pound	.071	.09	.125
Sausages:					Raisins,	pound	-	.091	.11
Bologna,	pound	.10	.112	.102					
Frankfurters,	pound	.12	.104	.105	FUEL.				
Pork,	pound	.109	.112	.128	Coal:				
Shoulder (smoked),	pound	.12	.09	.116	Egg,	ton	7.00	7.331	8.00
Liver,	pound	.08	.10	.081	Furnace,	ton	7.00	-	8.00
Tripe,	pound	.088	.10	.083	Nut,	ton	7.00	7.349	8.00
Lard:					Stove,	ton	7.00	7.345	8.00
Best leaf,	pound	.14	.112	.144	Wood:				
Pure,	pound	.105	.097	.12	Hard,	cord	9.00	8.00	8.00
FISH.					Soft,	cord	7.00	7.00	7.00
Cod:									
Fresh,	pound	.08	.127	.123					
Salt,	pound	.10	.12	.111					

Taunton.

GROCERIES.					GROCERIES — Con.				
Flour:					Butter:				
Bread,	barrel	\$6.50	\$7.70	\$5.405	Cooking,	pound	\$0.23	-	\$0.23
Buckwheat,	pound	.045	.041	.04	Creamery,	pound	.268	\$0.302	.266
Entire wheat,	pound	.05	.05	.04	Dairy,	pound	.31	-	.28
Graham,	pound	.04	.035	.04	Cheese:				
Rye,	pound	.03	.04	.03	New York,	pound	.18	.18	.168
Meal:					Sage,	pound	.18	-	.20
Corn,	pound	.03	.03	.021	Eggs:				
Oat,	pound	.04	.041	.035	Near by,	dozen	.263	.25	.239
Rye,	pound	.05	.031	.02	Western,	dozen	.203	.22	.19
Coffee:					Beans:				
Blend,	pound	-	.328	.32	Pea,	quart	.104	.084	.082
Java,	pound	.30	.35	.326	Red kidney,	quart	.117	.128	.12
Mocha-Java,	pound	-	.327	.29	Yellow eye,	quart	.117	.108	.10
Tea:					Pease:				
Black,	pound	.453	.541	.556	Dried,	quart	.08	.087	.091
Green,	pound	.453	.50	.483	Split,	quart	.09	.10	.09
Mixed,	pound	.45	.511	.466	Rice:				
Sugar:					Good,	pound	.07	.057	.095
Cut loaf,	pound	.07	.083	.076	Head,	pound	.09	.085	.07
Granulated,	pound	.06	.073	.055	Tapioca:				
Powdered,	pound	.07	.084	.073	Flake,	pound	.066	-	.072
Yellow,	pound	.05	.063	.05	Pearl,	pound	.06	.065	.063
Molasses:					Sago,	pound	.087	.08	.08
Cooking,	gallon	.40	-	.40	Bread soda,	pound	.08	-	.067
New Orleans,	gallon	.614	.55	.56	Saleratus,	pound	.08	.08	.083
Porto Rico,	gallon	.491	.50	.50	Starch,	pound	.06	.067	.055
Syrup,	gallon	.50	.487	.40	Soap, laundry	cake	.05	.05	.05
Vinegar:					Kerosene oil,	gallon	.16	.14	.14
Cider,	gallon	.293	.203	.21	Pickles:				
White wine,	gallon	.28	.211	.216	Cucumber,	quart	.126	.13	.121
					Mixed,	quart	.13	.162	.13

Taunton — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April —					For the Month of April —		
		1904	1905	1906			1904	1905	1906
PROVISIONS.					PROVISIONS — Con.				
Beef, corned :					Liver,	pound	\$0.097	\$0.08	\$0.10
Brisket,	pound	\$0.08	\$0.068	\$0.14	Tripe,	pound	.097	.056	.10
Flank,	pound	.08	.054	.053	Lard :				
Rib (thick end),	pound	.137	.104	.136	Best leaf,	pound	.116	-	.12
Shoulder,	pound	-	.10	.16	Pure,	pound	.13	.10	.125
Beef, roast :					Cottolene,	pound	.12	.12	.13
Rib,	pound	.20	.138	.186					
Rib roll,	pound	.206	.116	.204	FISH.				
Rump (back),	pound	.233	-	.20	Cod :				
Rump (face),	pound	.16	.15	.18	Fresh,	pound	.115	.105	.109
Shoulder,	pound	-	.11	.18	Salt,	pound	.146	.107	.117
Sirloin,	pound	.249	.205	.271	Finnau haddie,	pound	-	.105	.112
Vein,	pound	.20	.156	.20	Halibut :				
Beefsteak :					Fresh,	pound	.217	.225	.23
Chuck,	pound	.10	.087	.14	Smoked,	pound	.208	.206	.207
Hamburger,	pound	.194	.10	.196	Mackerel, salt	apiece	.203	.15	.23
Round,	pound	.194	.142	.19	Salmon, smoked	pound	.30	.30	.253
Rump,	pound	.247	.207	.255					
Sirloin,	pound	.252	.21	.271	VEGETABLES.				
Beef, dried	pound	.247	.254	.254	Cabbage,	pound	.05	.023	.046
Beef, soup (shin bone),	pound	.044	.045	.067	Onions,	quart	.07	.06	.05
Lamb :					Potatoes :				
Chop,	pound	.246	.212	.30	Sweet,	pound	.06	-	.05
Forequarter,	pound	.12	.103	.121	White,	peck	.406	.16	.251
Hindquarter,	pound	.18	.146	.249	Turnips, white	pound	.02	.015	.015
Leg,	pound	.203	.168	.199					
Loin,	pound	.18	.138	.24	FRUIT.				
Pork :					Apples :				
Chop,	pound	.14	.136	.16	Dried,	pound	.12	.12	.155
Roast,	pound	.137	.129	.149	Fresh,	peck	.50	-	.633
Spare rib,	pound	.137	.071	.16	Apricots (dried),	pound	.15	.149	.166
Salt,	pound	-	.086	.113	Bananas,	dozen	.18	.215	.20
Veal :					Citron,	pound	-	.185	.20
Chop,	pound	.25	.20	.225	Cranberries,	quart	.10	.075	.23
Cutlet,	pound	.25	.236	.25	Currants,	pound	-	.105	.108
Forequarter,	pound	.123	.10	.128	Lemons,	dozen	.175	.211	.233
Hindquarter,	pound	.16	.153	.18	Oranges,	dozen	.341	.23	.281
Leg,	pound	.20	.169	.25	Peaches (dried),	pound	-	.104	.175
Loin,	pound	.217	.149	.183	Prunes,	pound	.10	.082	.112
Poultry :					Raisins,	pound	-	.10	.122
Chicken,	pound	.245	.235	.25	Raisins, seedless	pound	-	.12	.12
Fowl,	pound	.177	.189	.20	Raisins, sultana	pound	-	.17	.10
Turkey,	pound	.25	.28	.27					
Bacon :					FUEL.				
Side,	pound	.18	.132	.177	Coal :				
Sliced,	pound	.182	.153	.18	Egg,	ton	7.00	7.888	7.41
Ham :					Furnace,	ton	7.00	7.25	7.25
Sliced,	pound	.218	.214	.259	Nut,	ton	7.00	7.705	7.423
Whole,	pound	.133	.123	.145	Stove,	ton	7.00	7.815	7.562
Sausages :					Wood :				
Bologna,	pound	.114	.10	.115	Hard,	cord	8.00	8.00	6.333
Frankfurters,	pound	.12	.12	.166	Soft,	cord	7.00	7.00	5.50
Pork,	pound	.14	.131	.137					
Shoulder :									
Corned,	pound	.096	.08	.11					
Smoked,	pound	.097	.085	.10					

Woburn.

GROCERIES.					GROCERIES — Con.				
Flour :					Sugar :				
Bread,	bag	-	\$0.95	\$0.727	Cut loaf,	pond	\$0.08	-	\$0.069
	barrel	\$6.269	7.50	5.636	Granulated,	pond	.051	\$0.068	.054
Pastry,	pond	.035	-	.029	Powdered,	pond	.08	.077	.069
	bag	-	.85	.67	Yellow,	pond	.045	.06	.05
Buckwheat,	pond	.03	.04	.045	Molasses :				
Entire wheat,	pond	.034	.045	.04	Cooking,	gallon	.376	.45	.368
Graham,	pond	.035	.032	.029	Porto Rico,	gallon	.472	.525	.50
Rye,	pond	.03	.032	.033	Syrup,	gallon	.50	.60	.48
M meal :					Vinegar :				
Corn,	pond	.03	.027	.029	Cider,	gallon	.20	.233	.25
Oat,	pond	.046	.035	.04	White wine,	gallon	.20	.25	.243
Rye,	pond	.03	.03	.032	Butter, creamery,	pond	.29	.318	.266
Coffee :					Cheese :				
Blend,	pond	.025	.275	.20	New York,	pond	.15	.15	.17
Mocha-Java,	pond	-	.30	.251	Sage,	pond	-	.17	.17
Tea :					Eggs :				
Black,	pond	.51	.593	.478	Eastern,	dozen	.235	-	.217
Green,	pond	.511	-	.371	Near by,	dozen	-	.285	.246
Mixed,	pond	.553	.625	.505	Western,	dozen	.205	.238	.187

Woburn — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES — Con.					PROVISIONS — Con.				
Beans :					Sausages :				
P'ea,	quart	\$0.095	\$0.093	\$0.086	Bologna,	pound	\$0.10	\$0.10	\$0.10
Red kidney, . . .	quart	.12	.12	.124	Frankfurters, . . .	pound	.123	.103	.102
Yellow eye, . . .	quart	.12	.108	.109	Pork,	pound	.11	.113	.115
Pease :					Shoulder :				
Dried,	quart	.084	.07	.07	Corned,	pound	.11	.082	.11
Split,	quart	.097	—	.085	Smoked,	pound	.112	.082	.11
Rice, head, . . .	pound	.10	—	.084	Liver,	pound	.085	.068	.067
Tapioca, pearl . .	pound	.063	.065	.065	Tripe,	pound	.086	.073	.076
Sago,	pound	.071	.085	.06	Lard (pure), . . .	pound	.124	.09	.113
Bread soda, . . .	pound	.05	.06	.08					
Saleratus,	pound	.074	.07	.08	FISH.				
Starch,	pound	.046	.088	.052	Cod :				
Soap, laundry . .	cake	.05	.05	.05	Fresh,	pound	.095	.12	.108
Kerosene oil, . .	gallon	.14	.14	.133	Salt,	pound	.14	.129	.142
Pickles, cucumber	quart	.106	.16	.10	Finnan haddie, . .	pound	—	.11	.10
PROVISIONS.					Halibut :				
Beef, corned :					Fresh,	pound	.20	.20	.20
Brisket,	pound	.118	.102	.114	Smoked,	pound	.22	.25	.23
Flank,	pound	.085	.057	.074	Mackerel :				
Rib (thick end), .	pound	.115	.095	.113	Fresh,	apiece	.30	—	.30
Shoulder,	pound	—	.082	.08	Salt,	apiece	.12	.167	.164
Beef, roast :					Salmon, smoked . .	pound	.20	.275	.25
Rib,	pound	.195	.152	.145					
Rib roll,	pound	—	.12	.12	VEGETABLES.				
Rump (back), . . .	pound	—	.125	.20	Cabbage,	pound	.06	—	.046
Rump (face), . . .	pound	.243	.165	.193	Onions,	quart	.10	.07	.05
Sirloin,	pound	.245	.198	.204	Potatoes :				
Vein,	pound	—	.15	.18	Sweet,	pound	.055	.07	.05
Beefsteak :					White,	peck	.37	.15	.272
Chuck,	pound	.104	.15	.123	Turnips :				
Hamburger,	pound	.113	.096	.132	White,	pound	.038	.02	.021
Round,	pound	.196	.17	.202	Yellow,	pound	.03	.02	.023
Rump,	pound	.234	.269	.293					
Sirloin,	pound	.282	.236	.27	FRUIT.				
Beef, soup (shin bone), . . .	pound	.052	.055	.048	Apples :				
Lamb :					Dried,	pound	.105	.10	.14
Chop,	pound	.256	.192	.223	Fresh,	peck	.334	—	.50
Forequarter, . . .	pound	.105	.091	.105	Apricots (dried), .	pound	.162	.145	.146
Hindquarter, . . .	pound	.157	.126	.157	Currants,	pound	—	.106	.10
Leg,	pound	.185	.148	.173	Oranges,	dozen	.219	—	.30
Loin,	pound	.169	.15	.172	Prunes,	pound	.074	.077	.081
Pork :					Raisins,	pound	—	.11	.112
Chop,	pound	.13	.134	.152	Raisins, seedless .	pound	—	.125	.115
Roast,	pound	.13	.126	.143					
Spare rib,	pound	.10	.08	.086	FUEL.				
Salt,	pound	—	.088	.108	Coal :				
Poultry :					Egg,	ton	7.316	7.231	7.425
Chicken,	pound	.204	.20	.226	Furnace,	ton	7.316	6.934	7.164
Fowl,	pound	.186	.192	.194	Nut,	ton	7.316	7.291	7.42
Bacon :					Stove,	ton	7.316	7.313	7.411
Side,	pound	.176	.137	.152	Wood :				
Sliced,	pound	.19	.15	.171	Hard,	cord	8.666	6.931	6.52
Ham :					Soft,	cord	8.666	6.50	6.19
Sliced,	pound	.271	.20	.227					
Whole,	pound	.153	.125	.145					

Worcester.

GROCERIES.					GROCERIES — Con.				
Flour :					Sugar :				
Bread, bag		—	\$0.923	\$0.742	Cut loaf, pound		\$0.076	\$0.076	\$0.064
Pastry, pound		\$6.50	7.163	5.844	Granulated, pound		.06	.065	.05
bag		.04	.039	.03	Powdered, pound		.076	.075	.063
Entire wheat, pound		.04	.043	.04	Yellow, pound		.05	.064	.05
Graham, pound		.04	.03	.036	Molasses :				
Rye, pound		.03	.03	.035	New Orleans, gallon		.566	.49	.513
Meal :					Porto Rico, gallon		.50	.406	.50
Corn, pound		.03	.025	.023	Vinegar :				
Oat, pound		.04	.025	.027	Cider, gallon		.203	.20	.184
Rye, pound		.03	.026	.032	White wine, gallon		.20	.184	.20
Coffee :					Butter :				
Blend, pound		—	.259	.221	Creamery, pound		.304	.307	.28
Java, pound		.337	.38	.346	Dairy, pound		.234	.264	.24
Mocha-Java, pound		—	.353	.341	Cheese (New York), pound		—	.16	.175
Tea :					Eggs :				
Black, pound		.516	.503	.541	Eastern, dozen		.252	—	.221
Green, pound		.531	.484	.445	Near by, dozen		.255	.27	.25
					Western, dozen		.22	.22	.201

Worcester — Concluded.

ARTICLES.	Basis	AVERAGE RETAIL PRICES			ARTICLES.	Basis	AVERAGE RETAIL PRICES		
		For the Month of April—					For the Month of April—		
		1904	1905	1906			1904	1905	1906
GROCERIES — Con.				PROVISIONS — Con.					
Beans :					Ham :				
Pea, quart		\$0.091	\$0.075	\$0.086	Sliced, pound		\$0.20	\$0.199	\$0.204
Red kidney, . . quart		.12	.10	.105	Whole, pound		.141	.129	.14
Yellow eye, . . quart		.12	.10	.091	Sausages:				
Pease:					Bologna, pound		.10	.09	.079
Dried, quart		.08	.07	.068	Frankfurters, . . pound		.12	.128	.114
Split, quart		.10	.09	.09	Pork, pound		.10	.109	.106
Rice:					Shoulder:				
Good, pound		.064	.043	.051	Corned, pound		.105	.099	.095
Head, pound		.10	.071	.081	Smoked, pound		.116	.09	.101
Tapioca:					Liver, pound		.08	.07	.071
Flake, pound		.05	.052	.08	Tripe, pound		.08	.06	.065
Pearl, pound		.051	.049	.064	Lard:				
Sago, pound		.07	.067	.08	Best leaf, pound		-	.117	.11
Bread soda, . . . pound		.05	.042	.056	Pure, pound		.10	.108	.114
Saleratus, pound		.08	.06	.052	Cottolene, pound		.125	.11	.098
Starch, pound		.044	.052	.044					
Soap, laundry . . . cake		.05	.05	.05	FISH.				
Kerosene oil, . . . gallon		.124	.105	.12	Cod:				
Pickles:					Fresh, pound		.076	.121	.082
Cucumber, quart		.10	.106	.105	Salt, pound		.091	.106	.118
Mixed, quart		.12	.113	.116	Finnan haddie, . . pound		-	.088	.099
					Halibut:				
PROVISIONS.					Fresh, pound		.153	.224	.194
Beef, corned:					Smoked, pound		.18	.19	.208
Brisket, pound		.078	.108	.105	Mackerel:				
Flank, pound		.06	.04	.049	Fresh, apiece		.235	-	.314
Rib (thick end), . pound		.13	.099	.083	Salt, apiece		.123	.12	.169
Beef, roast:					Salmon, smoked . . pound		.185	.24	.237
Rib, pound		.20	.099	.196					
Sirloin, pound		.22	.227	.21	VEGETABLES.				
Vein, pound		.11	.14	.157	Cabbage, pound		.06	.02	.041
Beefsteak:					Onions, quart		.06	.059	.027
Chuck, pound		.115	.08	.074	Potatoes:				
Hamburger, pound		.104	.08	.084	Sweet, pound		.06	.06	.047
Round, pound		.18	.128	.162	White, peck		.346	.147	.251
Rump, pound		.218	.248	.212	Turnips:				
Sirloin, pound		.255	.219	.214	White, pound		.025	.02	.021
Beef, dried pound		.176	.27	.30	Yellow, pound		.028	.02	.02
Beef, soup (shin bone), pound		.052	.034	.024					
Lamb:					FRUIT.				
Chop, pound		.165	.18	.226	Apples (dried), . . pound		.111	.11	.124
Forequarter, pound		.085	.079	.075	Apriots (dried), . . pound		.16	.13	.13
Hindquarter, pound		.135	.129	.109	Bananas, dozen		.187	.15	.132
Leg, pound		.15	.157	.141	Citron, pound		-	.18	.203
Loin, pound		.15	.24	.122	Currants, pound		-	.102	.098
Pork:					Lemons, dozen		.194	.156	.142
Chop, pound		.136	.138	.133	Oranges, dozen		.232	.193	.24
Roast, pound		.127	.12	.121	Peaches (dried), . . pound		-	.13	.126
Spare rib, pound		.10	.09	.113	Prunes, pound		.071	.091	.07
Salt, pound		-	.099	.104	Raisins, pound		-	.072	.085
Veal:					Raisins, seedless . . pound		-	.096	.099
Chop, pound		.20	.229	.198	Raisins, sultana . . pound		-	.139	.135
Cutlet, pound		.247	.25	.229					
Forequarter, pound		.12	.099	.083	FUEL.				
Leg, pound		.174	.139	.129	Coal:				
Poultry:					Egg, ton		7.00	7.50	7.50
Chicken, pound		.22	.23	.21	Furnace, ton		7.00	7.25	7.25
Fowl, pound		.18	.179	.161	Nut, ton		7.00	7.50	7.352
Bacon:					Stove, ton		7.00	7.50	7.50
Side, pound		.14	.157	.152	Wood:				
Sliced, pound		.18	.179	.161	Hard, cord		9.00	9.00	6.154
					Soft, cord		7.00	7.617	5.53

In the following recapitulation we have brought together the different articles in each of the 17 cities and present an average retail price per basis for all the cities considered for the month of April in the years 1904, 1905, and 1906.

The columns headed "Quantities" indicate the number of bags, barrels, pounds, etc., upon which the quotation was based. For instance, the average price of bread flour per barrel was based upon

quotations from 1,536 barrels in April, 1904; in April, 1905, 1,486½ barrels were represented; while in April, 1906, the number of sales of barrels upon which the quotation is based numbered 1,676. For another illustration we will take corn meal by the pound. In April, 1904, the quotation was based upon 17,807 pounds; in April, 1905, 12,295 pounds; and in April, 1906, 9,332 pounds. These quotations were obtained in different establishments in the same city engaged in the same kind of business, and, in the opinion of the Bureau, should be accepted as indicative of conditions at the time specified as regards prices of the articles considered.

RECAPITULATION.

ARTICLES.	Basis	APRIL, 1904		APRIL, 1905		APRIL, 1906	
		Quan- tities	Aver- age Retail Price	Quan- tities	Aver- age Retail Price	Quan- tities	Aver- age Retail Price
GROCERIES.							
Flour:							
Bread,	bag	-	-	5,620	\$0.947	9,491	\$0.746
	barrel	1,536	\$6.371	1,486½	7.393	1,676	5.484
Pastry,	pound	13,550	.039	6,094	.04	8,765	.032
	bag	-	-	1,996	.87	2,227	.639
Buckwheat,	pound	5,407	.039	3,176	.045	2,920	.043
Entire wheat,	pound	8,378	.043	5,055	.043	7,830	.039
Graham,	pound	7,565	.034	5,995	.034	5,417	.033
Rye,	pound	6,370	.031	3,228	.034	3,175	.033
Meal:							
Corn,	pound	17,807	.027	12,295	.028	9,332	.028
Oat,	pound	11,915	.042	10,571	.035	10,916	.036
Rye,	pound	8,630	.033	3,456	.033	2,915	.032
Coffee:							
Blend,	pound	1,095	.24	8,262	.265	7,181	.243
Java,	pound	16,102	.298	3,160	.321	2,517	.319
Mocha-Java,	pound	3,375	.31	7,705	.313	14,079	.283
Tea:							
Black,	pound	17,095	.453	9,112	.509	10,854	.517
Green,	pound	14,902	.465	3,027	.492	2,968	.521
Mixed,	pound	25,490	.475	5,859	.488	6,567	.509
Sugar:							
Cut loaf,	pound	8,145	.079	5,285	.081	5,540	.072
Granulated,	pound	106,725	.055	185,596	.067	196,930	.051
Powdered,	pound	8,827	.08	5,782	.08	7,211	.07
Yellow,	pound	9,970	.048	6,027	.06	6,049	.048
Molasses:							
Cooking,	gallon	2,530	.39	1,377	.419	747	.359
New Orleans,	gallon	6,864	.515	1,240	.538	1,262	.514
Porto Rico,	gallon	4,948¼	.488	2,849½	.501	1,402	.491
Syrup,	gallon	1,566¼	.525	828	.464	574	.487
Vinegar:							
Cider,	gallon	5,465¾	.218	2,144	.222	2,072	.223
White wine,	gallon	5,213	.191	767	.231	567	.207
Butter:							
Cooking,	pound	6,215	.219	3,240	.243	2,295	.211
Creamery,	pound	36,270	.263	44,957	.31	89,928	.253
Dairy,	pound	11,485	.284	4,513	.279	3,061	.263
Cheese:							
New York,	pound	4,820	.164	6,580	.165	7,157	.172
Sage,	pound	720	.179	1,006	.172	1,478	.176
Eggs:							
Eastern,	dozen	13,524	.226	4,625	.239	10,009	.214
Near by,	dozen	13,621	.254	16,064	.258	21,575	.25
Western,	dozen	12,579	.206	16,915	.213	21,047	.199
Beans:							
Medium,	quart	6,155	.091	4,177	.084	9,005	.069
Pea,	quart	31,944	.095	17,071	.089	24,914	.089
Red kidney,	quart	7,983	.125	3,566	.122	5,206	.12
Yellow eye,	quart	8,452	.116	3,600	.111	7,014	.097
Pease:							
Dried,	quart	16,072	.079	2,508	.079	2,527	.077
Split,	quart	2,643	.091	1,807	.09	2,522	.09
Rice:							
Good,	pound	9,880	.07	6,613	.064	7,767	.068
Head,	pound	8,575	.09	5,043	.085	9,149	.084
Tapioca:							
Flake,	pound	3,628	.057	617	.057	702	.068
Pearl,	pound	5,093	.055	3,083	.057	2,672	.066
Sago,	pound	2,756	.074	780	.073	731	.075
Bread soda,	pound	5,797	.052	2,380	.064	1,713	.065

RECAPITULATION — Continued.

ARTICLES.	Basis	APRIL, 1904		APRIL, 1905		APRIL, 1906	
		Quantities	Average Retail Price	Quantities	Average Retail Price	Quantities	Average Retail Price
GROCERIES — Con.							
Saleratus,	pound	4,550	\$0.075	1,798	\$0.073	1,728	\$0.067
Starch,	pound	7,646	.054	3,967	.063	4,966	.055
Soap, laundry	cake	26,676	.048	26,549	.048	46,217	.049
Kerosene oil,	gallon	17,745	.148	17,695	.133	14,910	.129
Pickles:							
Cucumber,	quart	3,424	.12	3,055	.114	2,314	.125
Mixed,	quart	2,672	.146	1,944	.161	1,609	.151
PROVISIONS.							
Beef, corned:							
Brisket,	pound	14,100	.103	20,176	.097	19,531	.112
Flank,	pound	12,347	.056	16,847	.053	16,374	.053
Rib (thick end),	pound	15,542	.116	23,159	.099	22,476	.102
Shoulder,	pound	-	-	3,925	.086	5,352	.098
Beef, roast:							
Rib,	pound	12,463	.175	37,831	.128	30,130	.153
Rib roll,	pound	9,907	.139	8,271	.125	11,774	.122
Rump (back),	pound	5,626	.182	7,777	.171	9,107	.155
Rump (face),	pound	10,076	.176	10,448	.162	12,698	.156
Shoulder,	pound	-	-	12,336	.103	10,053	.122
Sirloin,	pound	12,467	.214	17,699	.207	19,232	.206
Vein,	pound	7,103	.153	7,055	.155	8,755	.162
Beefsteak:							
Chuck,	pound	18,763	.102	12,694	.117	9,726	.115
Hamburger,	pound	13,833	.118	14,979	.094	13,796	.103
Round,	pound	19,766	.191	46,533	.159	36,575	.177
Rump,	pound	23,405	.237	26,820	.258	24,816	.263
Sirloin,	pound	23,553	.245	27,484	.23	23,461	.252
Beef, dried	pound	5,103	.217	964	.29	1,198	.277
Beef, soup (shin bone),	pound	12,494	.043	23,382	.044	17,941	.046
Lamb:							
Chop,	pound	13,791	.196	17,373	.188	13,897	.224
Forequarter,	pound	10,268	.10	25,124	.093	20,215	.10
Hindquarter,	pound	9,588	.16	23,942	.136	15,046	.143
Leg,	pound	10,683	.165	16,572	.155	20,730	.157
Loin,	pound	7,563	.156	15,461	.194	10,401	.145
Pork:							
Chop,	pound	13,103	.135	23,154	.133	22,315	.145
Roast,	pound	15,368	.13	39,530	.12	38,776	.132
Spare rib,	pound	8,774	.11	10,224	.095	8,182	.097
Salt,	pound	1,800	.105	17,465	.101	14,595	.11
Veal:							
Chop,	pound	6,851	.189	5,280	.202	4,193	.202
Cutlet,	pound	4,253	.244	3,734	.251	3,917	.267
Forequarter,	pound	6,191	.103	10,760	.099	7,976	.103
Hindquarter,	pound	5,276	.149	12,240	.129	7,229	.143
Leg,	pound	5,858	.17	9,425	.144	9,011	.159
Loin,	pound	4,381	.169	6,456	.159	5,344	.143
Poultry:							
Chicken,	pound	8,228	.229	13,392	.21	16,977	.213
Fowl,	pound	9,057	.178	17,996	.177	21,852	.178
Turkey,	pound	5,549	.249	4,848	.250	7,315	.251
Bacon:							
Side,	pound	5,232	.155	6,713	.144	6,409	.151
Sliced,	pound	9,598	.169	7,511	.164	6,370	.169
Ham:							
Sliced,	pound	11,838	.193	10,335	.203	9,393	.223
Whole,	pound	15,634	.139	15,771	.128	16,874	.144
Sausages:							
Bologna,	pound	5,327	.10	4,489	.099	4,688	.102
Frankfurters,	pound	8,453	.113	9,088	.117	9,195	.113
Pork,	pound	9,903	.113	9,966	.115	9,254	.115
Shoulder:							
Corned,	pound	6,448	.099	8,728	.088	8,633	.103
Smoked,	pound	6,403	.101	16,425	.087	17,180	.102
Liver,	pound	6,417	.082	8,867	.079	9,930	.081
Tripe,	pound	8,063	.077	5,078	.075	6,198	.077
Lard:							
Best leaf,	pound	6,513	.125	6,400	.115	9,157	.124
Pure,	pound	10,536	.109	13,458	.099	8,947	.111
Cottolene,	pound	1,690	.105	1,185	.104	607	.111
FISH.							
Cod:							
Fresh,	pound	21,385	.093	34,277	.092	48,220	.08
Salt,	pound	5,706	.112	8,780	.122	7,381	.114
Finnan haddock,	pound	-	-	18,950	.092	11,950	.092
Halibut:							
Fresh,	pound	15,995	.178	17,865	.198	25,812	.171
Smoked,	pound	3,345	.19	3,996	.207	2,753	.204
Mackerel:							
Fresh,	apiece	9,092	.199	1,571	.293	3,507	.175
Salt,	apiece	5,064	.152	4,634	.127	3,801	.155
Salmon, smoked	pound	1,873	.228	2,659	.25	1,565	.263

RECAPITULATION — Concluded.

ARTICLES.	Basis	APRIL, 1904		APRIL, 1905		APRIL, 1906	
		Quan- tities	Aver- age Retail Price	Quan- tities	Aver- age Retail Price	Quan- tities	Aver- age Retail Price
VEGETABLES.							
Cabbage.	pound	9,480	\$0.057	30,671	\$0.023	26,251	\$0.043
Onions.	quart	7,719	.068	13,689	.065	17,737	.045
Potatoes:							
Sweet,	pound	6,291	.05	2,870	.051	6,849	.044
White,	peck	14,230	.336	18,058	.159	18,603	.25
Turnips:							
White,	pound	7,108	.025	7,827	.021	8,513	.024
Yellow,	pound	7,846	.024	15,634	.022	19,155	.023
FRUIT.							
Apples:							
Dried,	pound	5,792	.114	2,613	.108	4,947	.139
Fresh,	peck	6,183	.406	2,237½	.321	1,710	.588
Apricots (dried),	pound	3,665	.14	2,637	.139	3,890	.144
Bananas,	dozen	6,775	.173	2,588	.131	2,826	.19
Citron,	pound	-	-	790	.18	756	.188
Cranberries,	quart	4,675	.11	3,136	.106	271	.215
Currants,	pound	-	-	2,905	.104	3,940	.098
Lemons,	dozen	4,860	.165	3,500	.185	6,224	.185
Oranges,	dozen	21,088	.261	14,543	.234	14,512	.28
Peaches (dried),	pound	-	-	1,436	.137	2,178	.145
Prunes,	pound	10,435	.087	15,104	.084	14,077	.097
Raisins,	pound	-	-	7,023	.094	4,458	.098
Raisins, seedless	pound	-	-	2,242	.113	1,622	.112
Raisins, sultana	pound	-	-	883	.138	704	.138
FUEL							
Coal:							
Egg,	ton	3,564	7.218	10,670½	7.081	5,359	7.238
Furnace,	ton	3,985	7.152	6,681	6.753	3,235	6.952
Nut,	ton	1,892	7.322	11,002½	7.106	5,160	7.267
Stove,	ton	3,499	7.24	15,696½	7.124	7,736	7.374
Wood:							
Hard,	cord	287½	9.924	687½	8.624	487½	6.677
Soft,	cord	346	8.736	653½	6.941	397½	5.618

The number of quotations included in the preceding table is 137. Of these, groceries included 53; provisions, 50; fish, eight; vegetables, six; fruit, 14; and fuel, six.

An examination of the prices of the articles in detail, comparing quotations for a certain article in a certain city with the same article in another city, shows the great influence exerted by locality. If the rise or fall in the price of a certain article was general in its nature, all the cities would show either an increase or decrease for that article. That the rise or fall in the price of a certain article is not general, but local, is shown in the following table, in which, as regards each article considered, the price in April, 1906, is brought into comparison with the price of the same article in April, 1905. The column figures indicate "cities," and the respective number of cities reporting either increases or decreases in price is given, being based upon quotations in the tables on pages 212 to 230.

Influence of Locality upon Prices.

ARTICLES.	APRIL, 1906, AS COMPARED WITH APRIL, 1905		ARTICLES.	APRIL, 1906, AS COMPARED WITH APRIL, 1905	
	Cities Reporting Increase	Cities Reporting Decrease*		Cities Reporting Increase	Cities Reporting Decrease*
Groceries.			Provisions — Con.		
Flour, bread (bag),	—	16	Lamb, hindquarter	11	4
Flour, bread (barrel), . . .	—	17	Lamb, leg	11	6
Flour, pastry (pound), . . .	—	12	Lamb, loin	9	6
Flour, pastry (bag),	—	16	Pork, chop	15	2
Flour, buckwheat	7	8	Pork, roast	15	2
Flour, entire wheat	3	11	Pork, spare rib	11	6
Flour, graham	9	8	Pork, salt,	14	3
Flour, rye	7	8	Veal, chop	11	5
Meal, corn	8	9	Veal, cutlet	9	6
Meal, oat	12	5	Veal, forequarter	9	7
Meal, rye	11	6	Veal, hindquarter	7	5
Coffee, blend	4	10	Veal, leg	9	6
Coffee, Java	5	8	Veal, loin	5	10
Coffee, Mocha and Java . . .	3	14	Poultry — chicken	11	6
Tea, black	8	9	Poultry — fowl	7	10
Tea, green	7	9	Poultry — turkey	3	6
Tea, mixed	8	8	Bacon, side	13	4
Sugar, cut loaf	2	14	Bacon, sliced	12	5
Sugar, granulated	—	17	Ham, sliced	16	1
Sugar, powdered	2	14	Ham, whole	17	—
Sugar, yellow	—	16	Sausages, Bologna	6	11
Molasses, cooking	5	4	Sausages, Frankfurters	7	10
Molasses, New Orleans	7	7	Sausages, pork	13	4
Molasses, Porto Rico	5	10	Shoulder, corned	12	3
Syrup,	4	7	Shoulder, smoked	16	1
Vinegar, cider	7	10	Liver,	8	9
Vinegar, white wine	5	12	Tripe,	10	7
Butter, cooking	1	2	Lard, best leaf	9	5
Butter, creamery	—	17	Lard, pure	12	3
Butter, dairy	1	4	Cottolene,	3	2
Cheese, New York	12	4			
Cheese, sage	—	5			
Eggs, Eastern	—	4			
Eggs, near by	3	14			
Eggs, Western	2	13			
Beans, medium	1	7			
Beans, pea	5	12			
Beans, red kidney	8	9			
Beans, yellow eye	3	14			
Pease, dried	5	12			
Pease, split	5	11			
Rice, good	14	2			
Rice, head	9	5			
Taploca, flake	8	1			
Tapioca, pearl	13	4			
Sago,	7	8			
Bread soda,	6	8			
Saleratus,	7	7			
Starch,	3	14			
Soap, laundry	7	10			
Kerosene oil,	6	10			
Pickles, cucumber	10	7			
Pickles, mixed	11	5			
Provisions.			Fish.		
Beef, corned (brisket),	11	6	Cod, fresh	5	12
Beef, corned (flank),	5	12	Cod, salt	7	10
Beef, corned (rib — thick end),	11	6	Finnan baddie,	8	9
Beef, corned (shoulder),	6	2	Halibut, fresh	3	14
Beef, roast (rib),	10	7	Halibut, smoked	5	12
Beef, roast (rib — roll),	5	7	Mackerel, fresh	2	3
Beef, roast (rump — back), . . .	5	6	Mackerel, salt	10	5
Beef, roast (rump — face), . . .	4	8	Salmon, smoked	4	9
Beef, roast (shoulder),	8	3			
Beef, roast (sirloin),	6	11			
Beef, roast (vein),	7	7			
Beefsteak (chuck),	5	7			
Beefsteak (Hamburger),	10	7			
Beefsteak (round),	13	4			
Beefsteak (rump),	11	6			
Beefsteak (sirloin),	12	5			
Beef, dried	4	7			
Beef, soup (shin bone),	7	10			
Lamb, chop	12	5			
Lamb, forequarter	9	8			
			Vegetables.		
			Cabbage,	16	—
			Onions,	—	17
			Potatoes, sweet	2	8
			Potatoes, white	17	—
			Turnips, white	8	5
			Turnips, yellow	10	5
			Fruit.		
			Apples, dried	14	1
			Apples, fresh	2	—
			Apricots, dried	10	7
			Bananas,	4	8
			Citron,	13	3
			Cranberries,	8	—
			Currants,	8	9
			Lemons,	7	9
			Oranges,	10	5
			Peaches, dried	7	9
			Prunes,	15	2
			Raisins,	14	3
			Raisins, seedless	5	7
			Raisins, sultana	3	8
			Fuel.		
			Coal, egg	9	8
			Coal, furnace	7	8
			Coal, nut	9	8
			Coal, stove	9	8
			Wood, hard	1	16
			Wood, soft	—	17

* Includes cities reporting no change.

The consideration of the preceding table must necessarily be upon an arbitrary basis. We present first the names of those articles which show **an increase in price** in nine or more cities.

Groceries: Graham flour, oat and rye meal, New York cheese, good and head rice, pearl tapioca, cucumber and mixed pickles.

Provisions: Brisket and rib corned beef; rib beef for roasting; Hamburger, round, rump, and sirloin steak; lamb chops, forequarter, hindquarter, leg, and loin; pork chops, roast, spare rib, and salt; veal chops, cutlet, forequarter, and leg; chicken; side and sliced bacon; sliced and whole ham; pork sausage; corned and smoked shoulder; tripe; best leaf and pure lard.

Fish: Salt mackerel.

Vegetables: Cabbage, white potatoes, and yellow turnips.

Fruit: Dried apples and apricots, citron, oranges, prunes and common raisins.

Fuel: Egg, nut, and stove coal.

We will next consider those articles which show **a decrease in price** in nine or more cities, including therewith those cities in which no change was shown.

Groceries: Bread flour by bag or barrel; pastry flour by bag or barrel; entire wheat flour; corn meal; blend and Mocha and Java coffee; black and green tea; cut loaf, granulated, powdered, and yellow sugar; Porto Rico molasses; cider and white wine vinegar; creamery butter; near by and Western eggs; pea, red kidney, and yellow eye beans; dried and split pease; starch, laundry soap, and kerosene oil.

Provisions: Flank, corned beef, sirloin beef for roasting, soup beef (shin bone), veal loin, fowl, bologna and Frankfurter sausages, and liver.

Fish: Fresh and salt cod, finnan haddie, fresh and smoked halibut, and smoked salmon.

Vegetables: Onions.

Fruit: Currants, lemons, and dried peaches.

Fuel: Hard and soft wood.

From the preceding showings it is evident that it can be truthfully said that the prices of many necessities of life have advanced — in certain cities; but it can be as truthfully said that the prices of many necessities of life are lower — in certain cities. The local influence is thus strongly manifested, and too much reliance should not be placed upon sweeping assertions of increases or decreases, particularly if the localities in which quotations are obtained are not mentioned. It would be possible to present quotations showing marked increases, and, on the other hand, quotations indicating great decreases. The only honest statistical presentation is one which gives quotations from representative localities, and brings into full relief the local conditions therein.

In the next table each city is credited with the number of articles showing an increase in price in April, 1906, as compared with prices in

April, 1905, and also with the number of articles showing a decrease in price as between the two periods of comparison.

Increase and Decrease By Locality.

CITIES.	Articles Showing Increase	Articles Showing Decrease or No Change	Excess of Increase (+), or Decrease (-)	CITIES.	Articles Showing Increase	Articles Showing Decrease or No Change	Excess of Increase (+), or Decrease (-)
Boston, . . .	49	86	-37	New Bedford, . . .	75	47	+28
Brockton, . . .	53	61	-8	Newburyport, . . .	69	51	+18
Fall River, . . .	46	70	-24	Salem, . . .	49	74	-25
Fitchburg, . . .	65	57	+8	Springfield, . . .	53	60	-7
Gloucester, . . .	52	68	-16	Taunton, . . .	70	50	+20
Haverhill, . . .	68	52	+16	Woburn, . . .	54	48	+6
Holyoke, . . .	61	51	+10	Worcester, . . .	47	71	-24
Lawrence, . . .	66	60	+6				
Lowell, . . .	59	60	-1	TOTALS, . . .	1,004	1,028	-24
Lynn, . . .	68	62	+6				

In nine cities, Fitchburg, Haverhill, Holyoke, Lawrence, Lynn, New Bedford, Taunton, and Woburn, the number of articles showing an increase in price is in excess of the number of articles showing a decrease in price. In the following cities the articles showing a decrease in price or no change is greater than articles showing an increase in price: Boston, Brockton, Fall River, Gloucester, Lowell, Salem, Springfield, and Worcester.

Considering each quotation for a city as a "point" either of increase or decrease, we obtain the results shown in the following table:

CLASSIFICATION.	"Points" of Increase	"Points" of Decrease	Excess of Increase (+), or Decrease (-)	CLASSIFICATION.	"Points" of Increase	"Points" of Decrease	Excess of Increase (+), or Decrease (-)
Groceries, . . .	280	494	-214	Fruit, . . .	120	71	+49
Provisions, . . .	472	289	+183	Fuel, . . .	35	65	-30
Fish, . . .	44	74	-30				
Vegetables, . . .	53	35	+18	TOTALS, . . .	1,004	1,028	-24

The points aggregate 2,032, of which 1,004, or 49.41 per cent, indicate increase in price, and 1,028, or 50.59 per cent, show decrease. The resultant is a decrease of 24 points, or 1.18 per cent of 2,032.

In the report for 1905* the "points" aggregated 2,051, of which 864, or 42.13 per cent, indicated increase in prices, and 1,187, or 57.87 per cent, showed decreases. The resultant was a decrease of 323 points, or 15.74 per cent of 2,051. Comparing 1906 and 1905 shows for the former year an approximate increase as regards "points" of 14.56 per cent.

A report recently issued by the Bureau of Labor, in the Department of Commerce and Labor at Washington, says that 38 of 52 articles of food considered were higher in 1905 and 14 lower than the average of the 10-year period after 1890. These quotations, however, were based upon wholesale prices, which, as is well known, are not the prices paid

* See Labor Bulletin No. 38, pp. 324-326.

by the consumer. As has been conclusively shown in the past, the variations in retail prices do not respond so quickly to increases or decreases as in the case of wholesale quotations. We still consider that the mistake is made, in figuring prices, in including as necessities of life such articles as metals and artisans' tools, lumber and building materials, drugs and chemicals, and many other articles which do not form part of a workingman's direct cost of living. The Bureau has considered, and still considers, that the principal quotations to be taken into consideration in determining the increase in cost of living are the retail prices paid by the consumer and not wholesale prices. This may be simply a matter of opinion, but years of consideration of the question have not led this department to change its position in regard to the proper basis of such statistics.

In articles appearing in newspapers and magazines and in speeches made at political meetings and other gatherings, continual reference is made to the disproportion in percentage between the increase in the cost of living and the increase in wages. It seems to be taken for granted that if the cost of living increases, for instance, 25 per cent, wages should increase 25 per cent, but a careful consideration of the question will show that there is no real relation or connection between the two percentages. Increases in prices of the necessities of life are caused from increased cost, from increased demand as compared with supply, from combinations raising prices, and from other causes which cannot be specifically stated. The increased cost first referred to may result from an increased labor charge, from reduction in hours, or from a comparative scarcity of the article in question.

An investigation based upon the Massachusetts State Census of 1885, from which the net profits of more than 10,000 manufacturing establishments were computed, demonstrated that, taking all kinds of business together, the average net profits did not vary much from the prevailing interest rate for the use of money. As the interest rate has fallen from six per cent to four, and even to three and one-half per cent, it is evident that there must have been a general falling off in average profits. In the majority of cases, this reduction in profits is made up by increased business. A business of \$200,000 with three per cent profit margin pays the employer as much as \$100,000 worth of business with a six per cent profit.

There is no reason why the increase in wages should be indicated by the same percentage as the increase in prices. As we have shown, the increase in prices is dependent upon a number of well-defined causes and others which cannot be explicitly stated. The increase in wages is dependent upon one cause only, and that is increased net interest or profits, which latter is but a form of interest, being a return from invested money. If money is invested in a stock company, the dividends are really interest. If a man invests money in a business carried on by

himself, his profits are as much interest on his investment as if the money had been invested in a company managed by other persons. The only way in which wages can be increased legitimately is by an increase in interest, which includes profits on money invested. The question of the increase of wages is not influenced by prices except so far as higher cost for materials, without a corresponding increase in selling price, lowers profits and thus renders it much harder to increase wages. From a manufacturer's point of view, increased cost of stock would naturally operate to reduce profits unless the selling price is increased. This renders curtailment in expenses, including salaries and wages, necessary, and perhaps imperative, if the business is to be continued.

If prices continue to increase, it seems inevitable that both employer and employee will be materially affected. If this increase means to the employer smaller profits or interest on his investment, he will be obliged to still further reduce his general expenses and, finally, if he wishes to continue in business, to cut down wages. In the case of the employee, if prices continue to increase and there are no increases in wages or salaries, like the employer, he will be obliged to reduce his expenses and adopt a more moderate mode of living. It is unreasonable to assume that the increase in prices can go on indefinitely and that it must be met with the same percentage of increase in wages and salaries.

All wages, salaries, interest, or profits are based upon an investment of money or the salable product resulting from the co-operation of the money of the employer and the labor of the employee. In support of this statement, attention is called to the article headed "Distribution of Wealth" in the present Bulletin.

SEMI-ANNUAL RECORD OF STRIKES AND LOCKOUTS.

FOR THE SIX MONTHS ENDING APRIL 30, 1906.

Although the number of strikes and lockouts for the six months ending April 30, 1906, is greatly in excess of the number of labor controversies occurring during the corresponding period in 1905, and considerably larger than the number occurring during the preceding six months, they were of minor importance, and, as our consideration as to causes will show, were largely due to dissatisfaction with the present wage scale. The Spring of the year is almost certain to bring a large number of strikes, particularly in establishments where an agreement has expired, and the new agreement not being at once accepted by the employer the men leave work to enforce such acceptance.

A detailed account of the individual strikes as shown in the Annual Report of the Bureau, in the Labor and Industrial Chronology will substantiate the statement that there were comparatively few workpeople involved and that the ratio was small.

The number of strikes occurring for the six months just ended was 125 as compared with 65 for the six months ending April 30, 1905, an increase of 60, or nearly 50 per cent. By months, there were 16 in November, 1905, 10 in December, 1905, and in 1906 there were 21 in January, 26 in February, 21 in March, and 31 in April. The number occurring during the preceding six months was 113, the present records showing an increase of 12.

As is usual, the largest number of strikes occurred in the city of Boston, there being 17, followed by 10 in Lynn; nine in Springfield, and eight in Chicopee.

The following statement shows in detail the location of the labor difficulties and the number occurring: Boston, 17; Lynn, 10; Springfield, nine; Chicopee, eight; Lawrence, seven; Lowell, six; Brockton, five; Worcester, five; Beverly, Fall River, and Pittsfield, three each; Clinton, Everett, Fitchburg, Gloucester, Hyde Park, Milford, North Adams, Northampton, Norwood, Quincy, Salem, Spencer, Waltham, and Watertown, two each. The following places had one strike each: Abington, Andover, Barre, Chelmsford, Chelsea, Cheshire, Grafton, Haverhill, Holyoke, Marlborough, Medford, Middleborough, Newton, Revere, Rockport, South Hadley, Sterling, Stoughton, Taunton, Ware, and Webster.

The causes and results of the controversies are shown in the following table:

CAUSES.	RESULTS						Total Strikes and Lockouts
	Succeeded	Compromised	Failed—Men Reinstated	Failed—Places Filled	Pending	Not Stated	
Against discharge of workman,	-	-	-	-	1	1	2
Against objectionable workman,	4	-	1	1	-	-	6
Against non-union workmen,	1	-	-	1	2	1	5
Against reduction in wages,	3	3	2	2	-	-	10
For better working conditions,	3	1	4	3	1	1	13
For closed shop,	-	-	-	1	-	-	1
For increase in wages,	10	6	5	12	4	9	46
For open shop,	1	-	-	-	-	-	1
For recognition of union,	1	-	-	-	-	-	1
For Saturday half-holiday,	1	-	1	2	1	-	5
For shorter work-day,	-	4	3	3	1	-	11
Sympathy,	-	-	-	3	-	-	3
Trade union principles,	-	1	-	1	1	-	3
Wages, hours, and recognition of union,	-	-	3	3	2	3	11
Other causes,	-	-	1	-	1	5	7
TOTALS,	24	15	20	32	14	20	125

It will be seen from the above table that the question of remuneration entered into 67 controversies, being over one-half of the total number occurring; 46 were for increase in wages; 11 on account of dissatisfac-

tion with wages, hours, and recognition of union, while 10 were against reduction in wages. The total line shows that 24 disputes succeeded; 15 were compromised; 52 failed, in 20 instances the strikers being reinstated, while in 32 their places were filled; in 14 instances the strikes were pending, and in 20 the results were not returned.

A consideration of the class of workpeople involved shows that the boot and shoe industry was affected more than any other, there being 28 disputes therein, followed by 24 strikes of textile workers, 15 in the building trades, including carpenters, masons, bricklayers, etc., 14 of laborers and longshoremen, eight of employees of printing, publishing and bookbinding establishments, seven of iron molders and forgers, six of stone workers, three of bakers, the remaining 20 strikes being distributed among 15 branches of occupations.

The Boston Compositors' Strike.

On February 1, the date of the expiration of the two years' agreement adopted March 10, 1904, about 225 compositors, members of Typographical Union No. 13, employed in the printing establishments of Boston, went on strike to enforce the eight-hour day. Preparations for a break in the relations of the Union and the employers' organization, the Boston Typothetæ, had been made, since the Union had notified the employers that they would demand the eight-hour day on February 1. About 90 book and job offices were affected. Those outside the Typothetæ acceded to the Union's demands, but the 38 firms, affiliated with the employers' organization, and 47 others which have acted in conjunction with the Typothetæ, have refused to grant the eight-hour day, and on June 1 had filled the places of the men who went on strike. On this latter date there were about 165 men on the strike roll of the Union.

PUBLICATIONS OF THE BUREAU OF STATISTICS OF LABOR.

The following issues of the annual reports of this Department remain in print and will be forwarded when requested, upon receipt of the price set against each Part and bound volume.

Annual Report on the Statistics of Labor.

1893. Bound in cloth, postage 15 cents. This report contains a special report on Unemployment, and Labor Chronology for the year 1893; this latter will be mailed separately for 5 cents.

1896. Bound in cloth, postage 15 cents. Contains, I. Social and Industrial Changes in the County of Barnstable (postage 5 c.); II. Graded Weekly Wages, 1810-1891, second part (postage 10 c.); III. Labor Chronology for 1896 (postage 5 c.).

1897. Bound in cloth, postage 15 cents. Contains, I. Comparative Wages and Prices, 1860-1897 (postage 5 c.); II. Graded Weekly Wages, 1810-1891, third part (postage 10 c.); III. Labor Chronology for 1897 (postage 5 c.).

1898. Bound in cloth, postage 25 cents. Contains, I. Sunday Labor (postage 5 c.); II. Graded Weekly Wages, 1810-1891, fourth part (postage 15 c.); III. Labor Chronology for 1898 (postage 5 c.).

1899. Bound in cloth, postage 15 cents. Contains, I. Changes in Conducting-Retail Trade in Boston Since 1874 (postage 5 c.); II. Labor Chronology for 1899 (postage 10 c.).

1900. Bound in cloth, postage 25 cents. Contains, I. Population of Massachusetts in 1900; II. The Insurance of Workmen (postage 10 c.); III. Graded Prices, 1816-1891 (postage 15 c.).

1901. Bound in cloth, postage 15 cents. Contains, I. Labor Chronology for 1900 (postage 5 c.); II. Labor Chronology for 1901 (postage 5 c.); III. Prices and Cost of Living, 1872-1902 (postage 5 c.); IV. Labor Laws (postage 5 c.).

1902. Bound in cloth, postage 15 cents. Contains, I. Report to the Legislature; II. Labor Chronology for 1902; III. Mercantile Wages and Salaries (postage 5 c.); IV. Sex in Industry (postage 5 c.).

1903. Bound in cloth, postage 15 cents. Contains, I. Race in Industry (postage 5 c.); II. Free Employment Offices in the United States and Foreign Countries (postage 5 c.); III. Social and Industrial Condition of the Negro in Massachusetts (postage 5 c.); IV. Labor and Industrial Chronology for 1903 (postage 5 c.).

1904. Bound in cloth, postage 15 cents. Contains, I. Actual Weekly Earnings (postage 5 c.); II. Causes of High Prices (post-

age 5 c.); III. Labor and Industrial Chronology for 1904 (postage 5 c.).

1905. Bound in cloth, postage 20 cents. Contains, I. Industrial Education of Working Girls (postage 5 c.); II. Cotton Manufactures in Massachusetts and the Southern States (postage 5 c.); III. Old-age Pensions (postage 5 c.); IV. Industrial Opportunities not yet Utilized in Massachusetts (postage 5 c.); V. Statistics of Manufactures: 1903-1904 (postage 5 c.); VI. Labor and Industrial Chronology (postage 5 c.).

Annual Report on the Statistics of Manufactures.

Publication begun in 1886, but all volumes previous to 1892 are now out of print. Each volume contains comparisons, for identical establishments, between two or more years as to Capital Devoted to Production, Goods Made and Work Done, Stock and Materials Used, Persons Employed, Wages Paid, Time in Operation, and Proportion of Business Done. The Industrial Chronology which forms a Part of each report up to and including the year 1902 presents an Industrial Chronology by Towns and Industries. Beginning with the year 1903, the Industrial Chronology is combined with that for Labor under the title of Labor and Industrial Chronology and forms a part of the Annual Report on the Statistics of Labor. Beginning with the year 1904, the Annual Report on the Statistics of Manufactures has been discontinued as a separate volume and now forms a part of the Report on Labor.

The volumes now remaining in print are given below, the figures in parentheses indicating the amount of postage needed to secure them:

1892 (15 c.); **1893** (15 c.); **1894** (15 c.); **1895** (15 c.); **1896** (10 c.); **1897** (10 c.); **1898** (15 c.), contains also a historical report on the Textile Industries; **1899** (10 c.); **1900** (10 c.); **1901** (10 c.), contains also a five year comparison on Manufactures, 1895-1900; **1902** (10 c.); **1903** (10 c.).

Special Reports.

A Manual of Distributive Co-operation—1885 (postage 5 c.).

Reports of the Annual Convention of the National Association of Officials of Bureaus of Labor Statistics in America—1902, 1903, 1904, and 1905 (postage 5 cents each).

PUBLICATIONS OF THE BUREAU OF STATISTICS OF LABOR.

Labor Bulletins.

These Bulletins contain a large variety of interesting and pertinent matter on the Social and Industrial Condition of the Workingman, together with leading articles on the Condition of Employment, Earnings, etc. The following numbers are the only ones now remaining in print and will be forwarded upon receipt of five cents each to cover the cost of postage.

No. 14, May, 1900. Free Public Employment Offices—Employment and Unemployment in the Boot and Shoe and Paper Industries—Legislation affecting Hours of Labor—Quarterly Review of Employment and Earnings: Ending April 30, 1900—Statistical Abstracts.

No. 24, November, 1902. Review of Employment and Earnings for six months ending October 31, 1902—Quarterly Record of Strikes—Classes Occupied in Massachusetts Manufactures—Labor Organizations in Massachusetts.

No. 29, January, 1904. Eight-hour Day—Licensing of Barbers—Early Closing and Half-holiday Laws of Australasia—Industrial Studies, Proprietors—Palaces for the People—Quarterly Record of Strikes.

No. 30, March, 1904. National Trades Association—Massachusetts-born Living in Other States—Industrial Betterments—A Partial Religious Canvass of Boston—Current Comment on Labor Questions: Child Labor—Bi-monthly Record of Strikes and Lockouts—Prices of Certain Articles of Food in Toronto, Canada, and Massachusetts—Industrial Agreements—Labor Legislation in Other States and Foreign Countries—Recent Legal Labor Decisions—Statistical Abstracts.

No. 31, May, 1904. City Labor in Massachusetts—Review of Employment and Earnings for Six Months ending April 30, 1904—Average Retail Prices in 17 Cities—Bi-monthly Record of Strikes and Lockouts—Editorial, Rev. Jesse H. Jones—Industrial Agreements—Current Comment on Labor Questions: Open and Closed Shop—Labor Legislation in Other States and Foreign Countries—Recent Legal Labor Decisions—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts.

No. 32, July, 1904. Child Labor in the United States and Massachusetts—Net Profits of Labor and Capital—The Inheritance Tax—Absence after Pay Day—Pay of Navy Yard Workmen—Labor Legislation in Massachusetts for 1904—Industrial Agreements—Current Comment on Labor Questions: Eight-hour Workday—Recent Legal Labor Decisions—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts.

No. 34, December, 1904. Increases in the Cost of Production—Review of Employment and Earnings for Six Months ending October 31, 1904—Semi-annual Record of Strikes and Lockouts: Ending October 31, 1904—Strike of Cotton Operatives in Fall River—Average Retail Prices, April and October, 1904—Absence after Pay Day, No. 2—Current Comment on Labor Questions: Co-operation—Recent Legal Labor Decisions—Industrial Agreements—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts—Index to Labor Bulletins of the year 1904, Nos. 29 to 34, inclusive.

No. 35, March, 1905. Wage Earner and Education, The—Free Employment Offices—Current Comment on Labor Questions: Trade Schools and Manual Training Schools—Legislation Regulating and Prohibiting the Employment of Women and Children in the United States—Bulletins of Bureaus of Labor—Recent Legal Labor Decisions—Industrial Agreements—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts.

No. 36, June, 1905. Tramps and Vagrants. Census of 1905—The Loom System—Weekly Day of Rest—Wages and Hours of Labor on Public Works—The Census Enumerators of 1905—Average Retail Prices, October and April—Semi-annual Record of Strikes and Lockouts: Six Months ending April 30, 1905—Labor Legislation in Massachusetts for 1905—Current Comment on Labor Questions: Profit Sharing—Industrial Agreements—Recent Legal Labor Decisions—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts.

No. 40, March, 1906. The taking of a Census—The True Basis of Political Representation—The Restriction of Immigration—Free Employment Offices—Trade Unions: United States and Foreign Countries—Wages Paid Employees in the Navy Yard and Private Establishments—Current Comment on Labor Questions: Immigration—Industrial Agreements—Trade Union Notes—Recent Legal Labor Decisions—Excerpts Relating to Labor, Industrial, Sociological, and General Matters of Public Interest—Statistical Abstracts.

No. 41, May, 1906. Occupations of Girl Graduates—The Distribution of Wealth—The Inheritance Tax in the United States—Five Years' Strikes in Massachusetts—The Fall River Sliding Scale of Wages—Welfare Work among the Cotton Mills of Lowell—Nationality of Lowell Cotton-mill Operatives—Current Comment on Labor Questions: Apprentices—Average Retail Prices, April, 1904, 1905, and 1906—Semi-annual Record of Strikes and Lockouts: Ending April 30, 1906.



